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Company Information / Capital Breakdown

Number of Shares (units)	Current Quarter 6/30/2023
Paid-in Capital	
Common	66,086,364
Preferred	0
Total	66,086,364
Treasury Shares	
Common	0
Preferred	0
Total	0

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

Code	Description	Current quarter 6/30/2023	Previous year 12/31/2022
1	Total Assets	280,238	269,856
1.01	Current Assets	89,016	97,697
1.01.01	Cash and Cash Equivalents	20,057	18,531
1.01.02	Financial Investments	4,705	4,552
1.01.02.03	Financial Investments Stated at Amortized Cost	4,705	4,552
1.01.03	Accounts Receivable	24,784	28,195
1.01.03.01	Accounts Receivable from Clients	24,784	28,195
1.01.04	Inventories	31,367	35,116
1.01.06	Recoverable Taxes	1,199	2,313
1.01.06.01	Current Recoverable Taxes	1,199	2,313
1.01.08	Other Current Assets	6,904	8,990
1.01.08.03	Other	6,904	8,990
1.01.08.03.01	Advances and Prepayments	831	2,742
1.01.08.03.02	Loans Granted	1,459	862
1.01.08.03.03	Prepaid Expenses	4,614	5,346
1.01.08.03.04	Other Assets	0	40
1.02	Non-Current Assets	191,222	172,159
1.02.01	Long-Term Assets	23,684	23,207
1.02.01.03	Financial Investments Measured at Amortized Cost	3,811	3,604
1.02.01.04	Accounts Receivable	14,982	13,749
1.02.01.04.01	Trade Receivables	14,982	13,749
1.02.01.07	Deferred Taxes	310	1,356
1.02.01.07.01	Deferred Income Tax and Social Contribution	310	1,356
1.02.01.10	Other Non-Current Assets	4,581	4,498
1.02.01.10.01	Non-current Assets for Sale	2,746	2,746
1.02.01.10.03	Recoverable Taxes	211	203
1.02.01.10.04	Judicial Deposits	1,021	1,064
1.02.01.10.05	Loans Granted	541	437
1.02.01.10.06	Other Assets	62	48
1.02.02	Investments	9,755	8,765
1.02.02.01	Equity Interest	9,755	8,765
1.02.02.01	Interest in Subsidiaries	9,735	8,745
1.02.02.01.04	Other Investments	20	20
1.02.03	Property, Plant and Equipment	155,724	138,404
1.02.03.01	Property, Plant and Equipment in Use	74,037	67,392
1.02.03.03	Property, Plant and Equipment in Progress	81,687	71,012
1.02.04	Intangible Assets	2,059	1,783
1.02.04.01	Intangible Assets	2,059	1,783
1.02.04.01.02	Intangible Assets in Use	2,059	1,783

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

Code	Description	Current quarter 6/30/2023	Previous year 12/31/2022
2	Total Liabilities	280,238	269,856
2.01	Current Liabilities	77,948	69,177
2.01.01	Payroll and Related Charges	7,502	5,131
2.01.01.01	Social Charges	2,274	1,237
2.01.01.02	Labor Liabilities	5,228	3,894
2.01.02	Trade Payables	11,285	3,614
2.01.02.01	Domestic Suppliers	8,073	2,276
2.01.02.02	Foreign Suppliers	3,212	1,338
2.01.03	Tax Liabilities	1,624	2,686
2.01.03.01	Federal Tax Liabilities	716	1,648
2.01.03.01.02	Other Tax and Federal Liabilities	716	1,648
2.01.03.02	State Tax Liabilities	903	1,035
2.01.03.03	Municipal Tax Liabilities	5	3
2.01.04	Loans and Financing	4,771	5,264
2.01.04.01	Loans and Financing	4,771	5,264
2.01.05	Other Liabilities	52,604	52,279
2.01.05.02	Other	52,604	52,279
2.01.05.02.01	Dividends and Interest on Equity Payable	0	10,617
2.01.05.02.04	Contractual Obligations	51,459	36,011
2.01.05.02.05	Other Current Liabilities	1,145	5,651
2.01.06	Provisions	162	203
2.01.06.02	Other Provisions	162	203
2.01.06.02.04	Provision for Termination of Commercial Relationship with Reseller	162	203
2.02	Non-Current Liabilities	9,527	11,947
2.02.01	Loans and Financing	2,372	4,744
2.02.01.01	Loans and Financing	2,372	4,744
2.02.02	Other Liabilities	1,114	1,353
2.02.02.02	Other	1,114	1,353
2.02.02.02.06	Other Non-Current Liabilities	1,114	1,353
2.02.04	Provisions	6,041	5,850
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	6,041	5,837
2.02.04.01.01	Provisions for Tax Liabilities	805	788
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	863	798
2.02.04.01.04	Provisions for Civil Liabilities	4,373	4,251
2.02.04.02	Other Provisions	0	13

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 6/30/2023	Previous year 12/31/2022
2.03	Equity	192,763	188,732
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	41,394	41,394
2.03.04.01	Legal reserve	4,585	4,585
2.03.04.10	Expansion Reserve	36,809	36,809
2.03.05	Retained Earnings/Accumulated Losses	4,737	0
2.03.07	Accumulated Conversion Adjustments	-368	338

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

Version: 1

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

Code	Description	Current quarter	YTD current year	Same quarter of	YTD previous year
		4/1/2023 to 6/30/2023	1/1/2023 to 6/30/2023	previous year 4/1/2022 to 6/30/2022	1/1/2022 to 6/30/2022
3.01	Income from Sale of Goods and/or Services	49,387	96,266	57,267	112,614
3.02	Cost of Goods Sold and/or Services	-34,150	-64,875	-38,103	-75,510
3.03	Gross Profit	15,237	31,391	19,164	37,104
3.04	Operating Expenses/Income	-14,429	-27,996	-14,385	-19,191
3.04.01	Selling Expenses	-9,818	-18,611	-10,042	-17,836
3.04.02	General and Administrative Expenses	-4,501	-8,755	-4,194	-8,993
3.04.04	Other Operating Income	613	1,392	722	8,408
3.04.05	Other Operating Expenses	0	-139	-221	-222
3.04.06	Equity Income (Loss)	-723	-1,883	-650	-548
3.05	Earnings Before Financial Result and Taxes	808	3,395	4,779	17,913
3.06	Financial Result	1,125	2,161	3,714	5,614
3.06.01	Financial Income	2,750	5,389	5,117	9,219
3.06.02	Financial Expenses	-1,625	-3,228	-1,403	-3,605
3.07	Earnings Before Income Taxes	1,933	5,556	8,493	23,527
3.08	Income Tax and Social Contribution on Income	-720	-819	1,963	-2,901
3.08.01	Current	-39	226	-380	-2,170
3.08.02	Deferred	-681	-1,045	2,343	-731
3.09	Net Income (Loss) from Continuing Operations	1,213	4,737	10,456	20,626
3.11	Net Income (Loss) for the Period	1,213	4,737	10,456	20,626
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.01835	0.07168	0.15822	0.31211

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

Version: 1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Current quarter 4/1/2023 to 6/30/2023	YTD current year 1/1/2023 to 6/30/2023	Same quarter of previous year 4/1/2022 to 6/30/2022	YTD previous year 1/1/2022 to 6/30/2022
4.01	Net Income for the Period	1,213	4,737	10,456	20,626
4.02	Other Comprehensive Income	-448	-706	287	95
4.02.01	Cumulative foreign currency translation adjustments	-448	-706	287	95
4.03	Comprehensive Income (Loss) for the Period	765	4,031	10,743	20,721

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

Code	Description	YTD current year 1/1/2023 to 6/30/2023	YTD previous year 1/1/2022 to 6/30/2022
6.01	Net Cash from Operating Activities	40,527	10,042
6.01.01	Cash Provided by Operations	9,462	29,371
6.01.01.01	Net Income (Loss) for the Period	4,737	20,626
6.01.01.02	Depreciation and Amortization	3,779	4,983
6.01.01.03	Exchange Variation – Trade Receivables	-324	78
6.01.01.04	Income Tax and Social Contribution	819	2,901
6.01.01.05	Interest on Loans and Financing	678	879
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	163	-703
6.01.01.07	Provision for Obsolescence	55	349
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	-83	174
6.01.01.09	Exchange Variation – Trade Payables	39	139
6.01.01.10	Other Provisions	-2,545	-756
6.01.01.14	Disposal of Property, Plant and Equipment	261	153
6.01.01.15	Equity Income (Loss)	1,883	548
6.01.02	Changes in Assets and Liabilities	31,065	-19,329
6.01.02.01	Trade Receivables	2,585	-2,686
6.01.02.02	Inventories	3,694	-3,177
6.01.02.03	Taxes Recoverable	2,152	-9,360
6.01.02.05	Loans Granted	-701	-101
6.01.02.08	Other Current and Non-Current Assets	2,712	-4,208
6.01.02.14	Trade Payables	7,632	3,523
6.01.02.15	Contractual Liabilities	13,360	-8,646
6.01.02.16	Tax Liabilities	-1,100	4,825
6.01.02.17	Other Current and Non-Current Liabilities	2,253	2,784
6.01.02.18	Payment of Income Tax and Social Contribution	-746	-1,401
6.01.02.19	Payment of Interest on Loans	-776	-882
6.02	Net Cash Provided by (Used in) Investing Activities	-25,574	-43,015
6.02.01	Financial Investments	-360	1,435
6.02.02	Capital Payment in Subsidiary	-3,578	-2,544
6.02.04	Acquisition of Property, Plant and Equipment	-21,147	-41,595
6.02.05	Acquisition of Intangible Assets	-489	-311
6.03	Net Cash from Financing Activities	-13,384	-8,710
6.03.04	Payment of Loans	-2,767	-2,372
6.03.05	Payment of Interest on Equity	-10,617	-6,338
6.04	Exchange Variation on Cash and Cash Equivalents	-43	0
6.05	Increase (Decrease) in Cash and Cash Equivalents	1,526	-41,683
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	18,531	59,208
6.05.02	Cash and Cash Equivalents at the End of the Period	20,057	17,525

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Version: 1

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

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	41,394	0	338	188,732
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732
5.05	Total Comprehensive Income (Loss)	0	0	0	4,737	-706	4,031
5.05.01	Net Income for the Period	0	0	0	4,737	0	4,737
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	-706	-706
5.07	Closing Balances	147,000	0	41,394	4,737	-368	192,763

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

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity– 1/1/2022 to 6/30/2022

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	20,449	0	332	167,781
5.03	Adjusted Opening Balances	147,000	0	20,449	0	332	167,781
5.05	Total Comprehensive Income (Loss)	0	0	0	20,626	95	20,721
5.05.01	Net Income for the Period	0	0	0	20,626	0	20,626
5.05.02	Other Comprehensive Income	0	0	0	0	95	95
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	95	95
5.07	Closing Balances	147,000	0	20,449	20,626	427	188,502

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

Code	Description	YTD current year 1/1/2023 to 6/30/2023	YTD previous year 1/1/2022 to 6/30/2022
7.01	Income	120,803	149,240
7.01.01	Sales of Goods, Products and Services	119,547	141,772
7.01.02	Other Income	1,173	7,642
7.01.04	Reversal of/Allowance for Doubtful Accounts	83	-174
7.02	Inputs Acquired from Third Parties	-74,738	-91,864
7.02.01	Cost of Products Sold and Services Rendered	-54,385	-70,914
7.02.02	Supplies, Electricity, Outsourced Services and Others	-18,425	-16,527
7.02.03	Loss/Recovery of Asset Values	-55	-348
7.02.04	Other	-1,873	-4,075
7.03	Gross Value Added	46,065	57,376
7.04	Retentions	-3,779	-4,983
7.04.01	Depreciation, Amortization and Depletion	-3,779	-4,983
7.05	Net Added Value Produced	42,286	52,393
7.06	Added Value from Transfers	3,614	8,910
7.06.01	Equity Income (Loss)	-1,883	-548
7.06.02	Financial Income	5,497	9,458
7.07	Total Value Added to Distribute	45,900	61,303
7.08	Distribution of Added Value	45,900	61,303
7.08.01	Personnel	20,866	19,225
7.08.01.01	Direct Compensation	16,824	15,593
7.08.01.02	Benefits	2,498	2,379
7.08.01.03	F.G.T.S. (Government Severance Fund)	1,544	1,253
7.08.02	Taxes, Fees and Contributions	17,607	19,007
7.08.02.01	Federal	11,059	11,953
7.08.02.02	State	6,521	7,023
7.08.02.03	Municipal	27	31
7.08.03	Remuneration of Loan Capital	2,690	2,445
7.08.03.01	Interest	678	879
7.08.03.02	Rentals	394	402
7.08.03.03	Other	1,618	1,164
7.08.04	Remuneration of Own Capital	4,737	20,626
7.08.04.03	Accumulated Losses/Retained Earnings in the Period	4,737	20,626

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

Code	Description	Current quarter 6/30/2023	Previous year 12/31/2022
1	Total Assets	299,111	279,263
1.01	Current Assets	93,611	105,572
1.01.01	Cash and cash equivalents	26,099	23,528
1.01.02	Financial Investments	4,705	4,552
1.01.02.03	Financial Investments Stated at Amortized Cost	4,705	4,552
1.01.03	Accounts Receivable	22,142	30,140
1.01.03.01	Trade Receivables	22,142	30,140
1.01.04	Inventories	31,773	35,605
1.01.06	Recoverable Taxes	1,210	2,328
1.01.06.01	Current Recoverable Taxes	1,210	2,328
1.01.08	Other Current Assets	7,682	9,419
1.01.08.03	Other	7,682	9,419
1.01.08.03.01	Advances and Prepayments	1,241	3,061
1.01.08.03.02	Loans Granted	1,459	862
1.01.08.03.03	Prepaid Expenses	4,982	5,456
1.01.08.03.04	Other Assets	0	40
1.02	Non-Current Assets	205,500	173,691
1.02.01	Long-Term Assets	30,809	29,815
1.02.01.03	Financial Investments Measured at Amortized Cost	3,811	3,604
1.02.01.04	Accounts Receivable	14,982	13,749
1.02.01.04.01	Trade Receivables	14,982	13,749
1.02.01.07	Deferred Taxes	2,256	3,176
1.02.01.07.01	Deferred Income Tax and Social Contribution	2,256	3,176
1.02.01.10	Other Non-Current Assets	9,760	9,286
1.02.01.10.01	Non-current Assets for Sale	2,746	2,746
1.02.01.10.03	Recoverable Taxes	2,276	2,186
1.02.01.10.04	Judicial Deposits	1,021	1,064
1.02.01.10.05	Loans Granted	541	437
1.02.01.10.06	Other Assets	3,176	2,853
1.02.02	Investments	20	20
1.02.02.01	Ownership Interest	20	20
1.02.02.01.05	Other Investments	20	20
1.02.03	Property, Plant and Equipment	172,612	142,073
1.02.03.01	Property, Plant and Equipment in Use	75,629	67,415
1.02.03.02	Right-of-Use in Lease	8,863	0
1.02.03.03	Property, Plant and Equipment in Progress	88,120	74,658
1.02.04	Intangible Assets	2,059	1,783
1.02.04.01	Intangible Assets	2,059	1,783
1.02.04.01.02	Intangible Assets in Use	2,059	1,783

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

Code	Description	Current quarter 6/30/2023	Previous year 12/31/2022
2	Total Liabilities	299,111	279,263
2.01	Current Liabilities	89,200	78,091
2.01.01	Payroll and Related Charges	7,508	5,153
2.01.01.01	Payroll Charges	2,293	1,242
2.01.01.02	Labor Charges	5,215	3,911
2.01.02	Trade Payables	13,046	8,144
2.01.02.01	Domestic Suppliers	9,834	6,806
2.01.02.02	Foreign Suppliers	3,212	1,338
2.01.03	Tax Liabilities	1,775	2,687
2.01.03.01	Federal Tax Liabilities	719	1,649
2.01.03.01.02	Other Tax and Federal Liabilities	719	1,649
2.01.03.02	State Tax Liabilities	1,051	1,035
2.01.03.03	Municipal Tax Liabilities	5	3
2.01.04	Loans and Financing	6,160	5,264
2.01.04.01	Loans and Financing	4,771	5,264
2.01.04.03	Lease Financing	1,389	0
2.01.04.03.01	Leases payable	1,389	0
2.01.05	Other Liabilities	60,549	56,640
2.01.05.02	Other	60,549	56,640
2.01.05.02.01	Dividends and Interest on Equity Payable	0	10,617
2.01.05.02.04	Contractual Obligations	59,315	40,349
2.01.05.02.05	Other Current Liabilities	1,234	5,674
2.01.06	Provisions	162	203
2.01.06.02	Other Provisions	162	203
2.01.06.02.04	Provision for Termination of Commercial Agreement	162	203
2.02	Non-Current Liabilities	17,148	12,440
2.02.01	Loans and Financing	9,993	4,744
2.02.01.01	Loans and Financing	2,372	4,744
2.02.01.03	Lease Financing	7,621	0
2.02.01.03.01	Leases payable	7,621	0
2.02.02	Other Liabilities	1,114	1,757
2.02.02.02	Other	1,114	1,757
2.02.02.02.03	Tax Liabilities	0	404
2.02.02.02.06	Other Non-Current Liabilities	1,114	1,353
2.02.04	Provisions	6,041	5,939
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	6,041	5,837
2.02.04.01.01	Provisions for Tax Liabilities	805	788
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	863	798
2.02.04.01.04	Provisions for Civil Liabilities	4,373	4,251
2.02.04.02	Other Provisions	0	102

Consolidated Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 6/30/2023	Previous year 12/31/2022
2.03	Consolidated Equity	192,763	188,732
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	41,394	41,394
2.03.04.01	Legal Reserve	4,585	4,585
2.03.04.10	Expansion Reserve	36,809	36,809
2.03.05	Retained Earnings/Accumulated Losses	4,737	0
2.03.07	Accumulated Conversion Adjustments	-368	338

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version: 1

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

Code	Description	Current quarter 4/1/2023 to 6/30/2023	YTD current year 1/1/2023 to 6/30/2023	Same quarter of previous year 4/1/2022 to 6/30/2022	YTD previous year 1/1/2022 to 6/30/2022
3.01	Income from Sale of Goods and/or Services	51,017	99,727	58,136	116,867
3.02	Cost of Goods Sold and/or Services	-34,195	-66,596	-39,072	-78,521
3.03	Gross Profit	16,822	33,131	19,064	38,346
3.04	Operating Expenses/Income	-16,309	-30,507	-14,452	-20,761
3.04.01	Selling Expenses	-12,427	-23,017	-10,783	-19,978
3.04.02	General and administrative expenses	-4,501	-8,755	-4,194	-8,993
3.04.04	Other Operating Income	619	1,404	746	8,432
3.04.05	Other Operating Expenses	0	-139	-221	-222
3.05	Earnings Before Financial Result and Taxes	513	2,624	4,612	17,585
3.06	Financial Result	1,161	2,238	3,752	5,684
3.06.01	Financial Income	2,793	5,477	5,157	9,295
3.06.02	Financial Expenses	-1,632	-3,239	-1,405	-3,611
3.07	Earnings Before Income Taxes	1,674	4,862	8,364	23,269
3.08	Income Tax and Social Contribution on Income	-461	-125	2,092	-2,643
3.08.01	Current	-43	217	-386	-2,176
3.08.02	Deferred	-418	-342	2,478	-467
3.09	Net Income (Loss) from Continuing Operations	1,213	4,737	10,456	20,626
3.11	Consolidated Losses/Earnings in the Period	1,213	4,737	10,456	20,626
3.11.01	Attributed to Partners of Subsidiary	0	0	10,456	20,626
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.01835	0.07168	0.15822	0.31211

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version: 1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Current quarter 4/1/2023 to 6/30/2023	YTD current year 1/1/2023 to 6/30/2023	Same quarter of previous year 4/1/2022 to 6/30/2022	YTD previous year 1/1/2022 to 6/30/2022
4.01	Consolidated Net Income in the Period	1,213	4,737	10,456	20,626
4.02	Other Comprehensive Income (Loss)	-448	-706	287	95
4.02.01	Cumulative adjustments of foreign currency translation	-448	-706	287	95
4.03	Consolidated Comprehensive Income (Loss) in the Period	765	4,031	10,743	20,721
4.03.01	Attributable to Controlling Shareholders	765	4,031	10,743	20,721

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

Code	Description	YTD current year 1/1/2023 to 6/30/2023	YTD previous year 1/1/2022 to 6/30/2022
6.01	Net Cash from Operating Activities	42,649	10,047
6.01.01	Cash Provided by Operations	7,288	28,978
6.01.01.01	Net Income (Loss) for the Period	4,737	20,626
6.01.01.02	Depreciation and Amortization	4,078	4,989
6.01.01.03	Exchange Variation – Trade Receivables	-324	78
6.01.01.04	Income Tax and Social Contribution	125	2,643
6.01.01.05	Interest on Loans and Financing	678	879
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	163	-703
6.01.01.07	Provisions for Obsolescence	55	348
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	-83	174
6.01.01.09	Exchange Variation – Trade Payables	39	139
6.01.01.10	Other Provisions	-2,441	-348
6.01.01.14	Disposal of Property, Plant and Equipment	261	153
6.01.02	Changes in Assets and Liabilities	35,361	-18,931
6.01.02.01	Accounts Receivable from Clients	7,173	-2,213
6.01.02.02	Inventories	3,777	-3,007
6.01.02.03	Taxes Recoverable	1,544	-9,423
6.01.02.05	Loans Granted	-701	-101
6.01.02.08	Other Current and Non-Current Assets	-6,809	-4,276
6.01.02.14	Trade Payables	4,863	2,540
6.01.02.15	Contractual Liabilities	16,878	-7,247
6.01.02.16	Tax Liabilities	-1,100	4,828
6.01.02.17	Other Current and Non-Current Liabilities	11,258	2,251
6.01.02.18	Payment of Income Tax and Social Contribution	-746	-1,401
6.01.02.19	Payment of Interest on Loans	-776	-882
6.02	Net Cash Provided By (Used In) Investment Activities	-26,651	-40,482
6.02.01	Financial Investments	-360	1,435
6.02.04	Acquisitions of Property, Plant and Equipment	-25,802	-41,606
6.02.05	Acquisitions of Intangible Assets	-489	-311
6.03	Net Cash from Financing Activities	-13,384	-8,710
6.03.04	Payment of Loans	-2,767	-2,372
6.03.05	Payment of Interest on Equity	-10,617	-6,338
6.04	Exchange Variation on Cash and Cash Equivalents	-43	95
6.05	Increase (Decrease) in Cash and Cash Equivalents	2,571	-39,050
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	23,528	60,250
6.05.02	Cash and Cash Equivalents at the End of the Period	26,099	21,200

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version: 1

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

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options	Income Reserve	Retained Earnings or Accumulated	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.05	Total Comprehensive Income (Loss)	0	0	0	4,737	-706	4,031	0	4,031
5.05.01	Net Income for the Period	0	0	0	4,737	0	4,737	0	4,737
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	-706	-706	0	-706
5.07	Closing Balances	147,000	0	41,394	4,737	-368	192,763	0	192,763

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2022 to 6/30/2022

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options	Income Reserve	Retained Earnings or Accumulated	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	20,449	0	332	167,781	0	167,781
5.03	Adjusted Opening Balances	147,000	0	20,449	0	332	167,781	0	167,781
5.05	Total Comprehensive Income (Loss)	0	0	0	20,626	95	20,721	0	20,721
5.05.01	Net Income for the Period	0	0	0	20,626	0	20,626	0	20,626
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	95	95	0	95
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	95	95	0	95
5.07	Closing Balances	147,000	0	20,449	20,626	427	188,502	0	188,502

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

Code	Description	YTD current year 1/1/2023 to 6/30/2023	YTD previous year 1/1/2022 to 6/30/2022
7.01	Income	124,281	153,529
7.01.01	Sales of Goods, Products and Services	123,013	146,037
7.01.02	Other Income	1,185	7,666
7.01.04	Provision/Reversal of Allowance for Doubtful Accounts	83	-174
7.02	Inputs acquired from third parties	-77,552	-94,661
7.02.01	Cost of Products Sold and Services Rendered	-53,699	-71,551
7.02.02	Supplies, Electricity, Outsourced Services and Others	-22,081	-19,379
7.02.03	Loss/Recovery of Asset Values	-55	-348
7.02.04	Other	-1,717	-3,383
7.03	Gross Value Added	46,729	58,868
7.04	Retentions	-4,077	-4,989
7.04.01	Depreciation, Amortization and Depletion	-4,077	-4,989
7.05	Net Added Value Produced	42,652	53,879
7.06	Added Value from Transfers	5,589	9,537
7.06.02	Financial Income	5,589	9,537
7.07	Total Value Added to Distribute	48,241	63,416
7.08	Distribution of Added Value	48,241	63,416
7.08.01	Personnel	22,661	21,220
7.08.01.01	Direct Compensation	18,578	17,521
7.08.01.02	Benefits	2,539	2,445
7.08.01.03	F.G.T.S. (Government Severance Fund)	1,544	1,254
7.08.02	Taxes, Fees and Contributions	17,115	19,024
7.08.02.01	Federal	10,534	11,963
7.08.02.02	State	6,552	7,028
7.08.02.03	Municipal	29	33
7.08.03	Remuneration of Loan Capital	3,728	2,546
7.08.03.01	Interest	678	879
7.08.03.02	Rentals	1,417	495
7.08.03.03	Other	1,633	1,172
7.08.04	Remuneration of Own Capital	4,737	20,626
7.08.04.03	Retained Earnings/Accumulated Losses for the Period	4,737	20,626

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Índice de
Ações com Governança
Corporativa Diferenciada **IGC**Índice de
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Bento Gonçalves, Rio Grande do Sul, August 14, 2023. Unicasa Indústria de Móveis S.A. (B3: UCAS3, Bloomberg: UCAS3: BZ, Reuters: UCAS3.SA), one of the leaders in Brazil's custom-made furniture industry and the only Brazilian publicly-held company in the sector, announces today its results for the second quarter of 2023 (2Q23). 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

- 8.0% increase on Same Store Sale;
- EBITDA Margin of 5.2% (-6.9 p.p.);
- Net Margin of 2.4% (-6.0 p.p.);
- ROIC of 8.1% (-10.4 p.p.)

Adjusted Executive Summary	2Q22 Adjusted	2Q23	Δ	1S22 Adjusted	1S23	Δ
Gross Revenue ex-IPI	70,753	62,228	-12.0%	142,725	121,275	-15.0%
Net Revenue	58,136	51,017	-12.2%	116,867	99,727	-14.7%
Cost of Goods Sold	(39,072)	(34,195)	-12.5%	(78,521)	(66,596)	-15.2%
Gross Income	19,064	16,822	-11.8%	38,346	33,131	-13.6%
Gross Margin	32.8%	33.0%	+0.2 p.p.	32.8%	33.2%	+0.4 p.p.
Selling and Administrative Expenses	(14,682)	(16,928)	+15.3%	(28,186)	(31,772)	+12.7%
Other Revenues and Operating Expenses	525	619	+17.9%	1,058	1,265	+19.6%
Operating Income	4,907	513	-89.5%	11,218	2,624	-76.6%
Operating Margin	8.4%	1.0%	-7.4 p.p.	9.6%	2.6%	-7.0 p.p.
Financial Income (Expenses) Net	3,000	1,161	-61.3%	3,923	2,238	-43.0%
Operating Income before Income Tax and Social Contribution	7,907	1,674	-78.8%	15,141	4,862	-67.9%
Income Tax and Social Contribution	(3,058)	(461)	-84.9%	(5,361)	(125)	-97.7%
Net Profit	4,849	1,213	-75.0%	9,780	4,737	-51.6%
Net Margin	8.3%	2.4%	-6.0 p.p.	8.4%	4.7%	-3.6 p.p.
EBITDA	7,039	2,677	-62.0%	16,207	6,702	-58.6%
EBITDA Margin	12.1%	5.2%	-6.9 p.p.	13.9%	6.7%	-7.1 p.p.
ROIC - UDM	18.5%	8.1%		18.5%	8.1%	

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, revenue from Same Store Sales (SSS) increased 8.0%, while sellout (sales by dealers to end consumers) increased 9.1% even in an adverse economic scenario of high interest rates and high levels of household debt, which restrict the approval of financing for consumers, especially of the New and Casa Brasileira brands.

Note that we have observed an increase in the working hours of our consumers. Customer traffic at stores has been both positive and generating sales. However, sending the orders to the factory is taking longer than the historical average. We believe that the economic scenario in Brazil, marked by high interest rates and the consequent restrictions on credit, has forced consumers to postpone the conclusion of construction works at their homes and other expenses on finishing, which has increased furniture delivery times.

According to the Brazilian Association of Real Estate Developers (ABRAINC), in 2023 until April, deliveries in the middle- and high-income segments were 58% higher than in the same period in 2022, while real estate launches declined 66% and sales fell 5.7%.

Despite the performance of same store sales, the Company's revenue fell R\$8.6 million, notably impacted by the following: (i) in 2Q22, we recognized revenue of R\$4.2 million from a corporate customer (R\$8.7 million in 1S22); (ii) the economic scenario of high interest rates continues to pressure the performance of multibrand stores, which decreased R\$2.7 million; (iii) the termination of the Favorita brand led to the reduction of R\$1.3 million; and (iv) the consolidation of new stores, stores in the maturation phase and closed stores resulted in a reduction of R\$3.2 million. The closure of some stores with significant sales was the main reason for revenue decline in this case. In 2022, we took the difficult decision to terminate dealers that consistently failed to meet customer

service quality criteria, since because we believe that, in the long run, it is less harmful to forego revenue than put our brands' reputation at risk.

In the export market, it is worth highlighting that dollarized revenue from the U.S. market grew 6.9% (12.8% in 1S23). Our own store in Miami, inaugurated in January 2023, is in the maturation phase and has been performing well in terms of contracts signed with consumers. The New York store is under construction and is slated for inauguration in September.

Though the Company's gross margin remained practically stable, margins have recovered, thanks to price increases and greater stability of prices across the supply chain, which enabled the Company to preserve gross margin despite the 12% drop in net revenue.

The new store in Miami was chiefly responsible for the increase in expenses in the United States, which, due to the store maturation process, will start earning revenues from the end of 3Q23.

Excluding the United States structure, operating expenses decreased 0.2%. Note that advertising expenses are higher than in 2022, mainly because of the concentration of brand campaigns, which had been postponed during the pandemic.

As such, the Company ended 2Q23 with ROIC of 8.1% (-10.4 p.p.), EBITDA margin of 5.2% (-6.9 p.p.) and net margin of 2.4% (-6.0 p.p.).

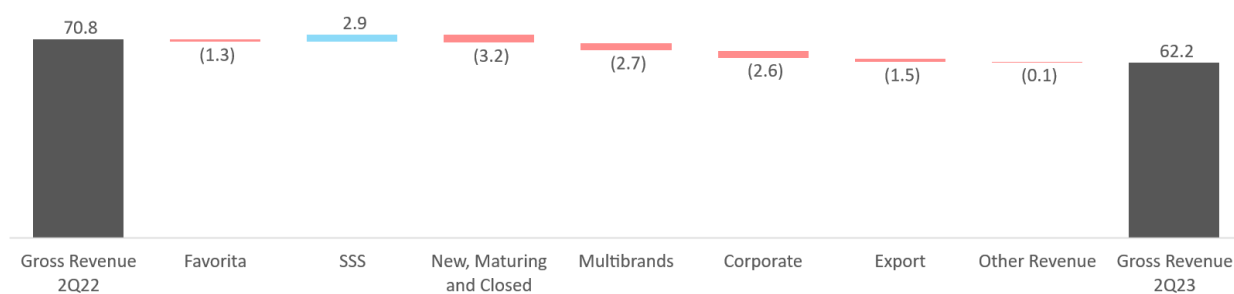
QUARTERLY RESULTS

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

Executive Summary	2Q22	2Q23	Δ	1S22	1S23	Δ
Gross Revenue ex-IPI	70,753	62,228	-12.0%	142,725	121,275	-15.0%
Net Revenue	58,136	51,017	-12.2%	116,867	99,727	-14.7%
Cost of Goods Sold	(39,072)	(34,195)	-12.5%	(78,521)	(66,596)	-15.2%
Gross Income	19,064	16,822	-11.8%	38,346	33,131	-13.6%
Gross Margin	32.8%	33.0%	+0.2 p.p.	32.8%	33.2%	+0.4 p.p.
Selling and Administrative Expenses	(14,977)	(16,928)	+13.0%	(28,971)	(31,772)	+9.7%
Other Revenues and Operating Expenses	525	619	+17.9%	8,210	1,265	-84.6%
Operating Income	4,612	513	-88.9%	17,585	2,624	-85.1%
Operating Margin	7.9%	1.0%	-6.9 p.p.	15.0%	2.6%	-12.4 p.p.
Financial Income (Expenses) Net	3,752	1,161	-69.1%	5,684	2,238	-60.6%
Operating Income before Income Tax and Social Contribution	8,364	1,674	-80.0%	23,269	4,862	-79.1%
Income Tax and Social Contribution	2,092	(461)	-122.0%	(2,643)	(125)	-95.3%
Net Profit	10,456	1,213	-88.4%	20,626	4,737	-77.0%
Net Margin	18.0%	2.4%	-15.6 p.p.	17.6%	4.7%	-12.9 p.p.
EBITDA	7,039	2,677	-62.0%	22,574	6,702	-70.3%
EBITDA Margin	12.1%	5.2%	-6.9 p.p.	19.3%	6.7%	-12.6 p.p.
ROIC - UDM	27.3%	8.1%	-19.2 p.p.	27.3%	8.1%	-19.2 p.p.

SALES PERFORMANCE

The following chart shows the evolution of revenue between 2Q22 and 2Q23⁽¹⁾.



⁽¹⁾In million.

The following table shows the breakdown of revenue.

Gross Revenue ex-IPI	2Q22	2Q23	Δ	1S22	1S23	Δ
Exclusive Dealers	43,971	42,377	-3.6%	91,130	85,327	-6.4%
Δ Same Stores Sales	15.2%	8.0%		22.4%	5.9%	
Δ Same Stores Volume	-2.1%	-4.6%		4.4%	-8.2%	
Multibrands	8,902	6,188	-30.5%	18,040	11,600	-35.7%
Corporate	7,219	4,642	-35.7%	14,689	6,888	-53.1%
Exports	10,036	8,540	-14.9%	17,461	16,645	-4.7%
Gross Revenue ex-IPI	2Q22	2Q23	Δ	1S22	1S23	Δ
Unicasa Indústria de Móveis	70,753	62,228	-12.0%	142,725	121,275	-15.0%
Δ Volume	-0.3%	-24.2%		8.9%	-29.1%	

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

Apart from the impacts of price increase, margins recover as the discounts granted to dealers who made payments in advance in order to hedge the prices are consumed.

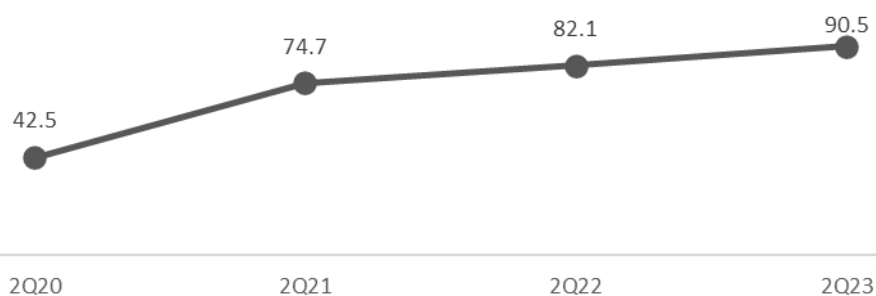
SALES AND DISTRIBUTION CHANNELS

Below is the evolution of our distribution network. The multibrand stores closed during the quarter practically did not have any impact on revenue decline in this segment.

Period	2Q22	3Q22	4Q22	1Q23	2Q23	Δ(1)
Exclusive Dealers	193	184	181	177	173	(4)
National Exclusive	175	166	163	158	154	(4)
Export Exclusive	18	18	18	19	19	-
Multibrands	105	104	102	95	89	(6)
National Multibrands	77	76	74	72	66	(6)
Export Multibrands	28	28	28	23	23	-

(1) Variation compared to 1Q23

Average productivity of domestic exclusive stores in the quarter was R\$90,500/month, 10.3% higher than in 2Q22. The following chart shows historical productivity by quarter.

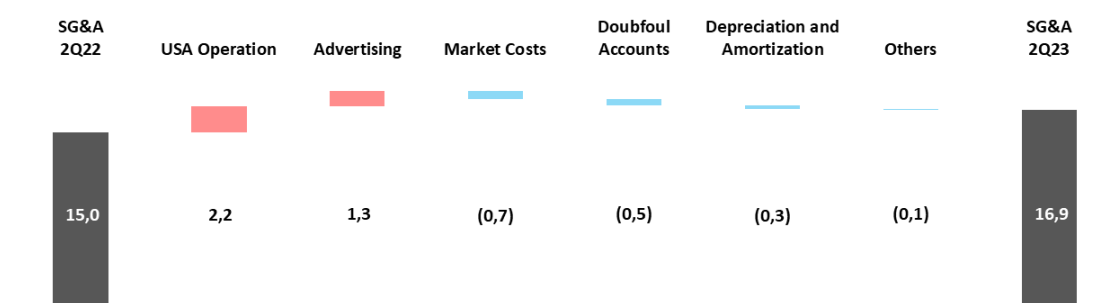


FINANCIAL PERFORMANCE

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES (SG&A)

Selling General and Administrative Expenses	2Q22	2Q23	Δ	1S22	1S23	Δ
Total	(14,977)	(16,928)	+13.0%	(28,971)	(31,772)	+9.7%
Selling Expenses	(10,783)	(12,427)	+15.2%	(19,978)	(23,017)	+15.2%
% of Net Revenue	18.5%	24.4%	+5.9 p.p.	17.1%	23.1%	+6.0 p.p.
Administrative Expenses	(4,194)	(4,501)	+7.3%	(8,993)	(8,755)	-2.6%
% of Net Revenue	7.2%	8.8%	+1.6 p.p.	7.7%	8.8%	+1.1 p.p.
SG&A % of Net Revenue	25.7%	33.2%	+7.5 p.p.	24.8%	31.9%	+7.1 p.p.

The following chart shows the evolution of Selling, General and Administrative (SG&A) Expenses between 2Q22 and 2Q23⁽¹⁾:



⁽¹⁾In million.

The new store in Miami was chiefly responsible for the increase in expenses at the United States operation, which were related to rent and personnel. Initial revenues from this store are expected to be recognized at the end of 3Q23 and hence expenses during the coming quarters will continue to be pressured by this increase in fixed expenses without corresponding revenues. Customer traffic at the store and the signing of contracts have been in line with our expectations for a store in the maturation phase.

The increase in advertising expenses reflects the ramp-up in advertising campaigns for the Dell Anno, New and Casa Brasileira brands, which had been postponed during the pandemic. As such, since the second semester of 2022, we resumed investments, which has resulted in the concentration of expenses. Expenses with campaigns are deferred over the duration of the contract for use of image rights of materials. Moreover, the architect reception program was expanded.

Market costs reflect the variable expenses in the Corporate and Export segments, which registered a decline in revenue this quarter.

Depreciation and Amortization in the SG&A was lower this quarter due to the end of goodwill amortization in July 2022.

Other Operating Income and Expenses

Other Operating Income and Expenses	2Q22	2Q23	Δ	1S22	1S23	Δ
Total	525	619	17.9%	8,210	1,265	-84.6%
Result from the sale of assets held for sale and of property, plant and equipment	(115)	-	-100.0%	(113)	(138)	22.1%
Bank Premium	205	116	-43.4%	312	180	-42.3%
Other Operating Income	435	503	15.6%	8,011	1,223	-84.7%
% of Net Revenue	0.9%	1.2%	0.3 p.p.	14.1%	2.5%	-11.6 p.p.

Financial Result

The main factors for the decrease in the financial result were: (i) the reduction in yield from financial investments (R\$0.6 million) due to the decrease in advances from customers; (ii) the reduction of R\$0.7 million in other revenues due to inflation adjustment of credits recovered through the lawsuit on inflation on financial investments in 2Q22; and (iii) the reduction of R\$1.1 million in income from exchange variation.

Financial Result	2Q22	2Q23	Δ	1S22	1S23	Δ
Net Financial Result	3,752	1,161	-69.1%	5,684	2,238	-60.6%
Financial Expenses	(1,405)	(1,632)	+16.2%	(3,611)	(3,239)	-10.3%
IOF charge and bank fees	(29)	(46)	+58.6%	(99)	(90)	-9.1%
Loans and financing expenses	(451)	(325)	-27.9%	(879)	(678)	-22.9%
Exchange variation expenses	(525)	(617)	+17.5%	(1,924)	(1,153)	-40.1%
Present value adjustment - AVP	(340)	(579)	+70.3%	(614)	(1,198)	+95.1%
Other financial expenses	(60)	(65)	+8.3%	(95)	(120)	+26.3%
Financial Income	5,157	2,793	-45.8%	9,295	5,477	-41.1%
Interest income	481	199	-58.6%	694	413	-40.5%
Discounts	26	36	+38.5%	63	49	-22.2%
Yield from short-term investments	1,383	755	-45.4%	3,034	1,207	-60.2%
Exchange variation income	1,534	471	-69.3%	1,886	820	-56.5%
Present value adjustment - AVP	953	1,256	+31.8%	1,707	2,481	+45.3%
Other financial income	780	76	-90.3%	1,911	507	-73.5%

EBITDA and EBITDA Margin

EBITDA	2Q22	2Q23	Δ	1S22	1S23	Δ
Net Income for the Period	10,456	1,213	-88.4%	20,626	4,737	-77.0%
Income Tax and Social Contribution	(2,092)	461	-122.0%	2,643	125	-95.3%
Financial Result	(3,752)	(1,161)	-69.1%	(5,684)	(2,238)	-60.6%
EBIT	4,612	513	-88.9%	17,585	2,624	-85.1%
Depreciation and Amortization	2,427	2,164	-10.8%	4,989	4,078	-18.3%
EBITDA	7,039	2,677	-62.0%	22,574	6,702	-70.3%
EBITDA Margin	12.1%	5.2%	-6.9 p.p.	19.3%	6.7%	-12.6 p.p.

Cash Flow

Operating cash flow in the quarter was 65.3% lower, while net cash from operating activities was R\$5.8 million, as against cash burn of R\$5.0 million in 2Q22. This variation arose because most of the revenue this quarter was earned in cash as the balance of advances from customers decreased. Also worth noting is the generation of R\$4.1 million from the use of tax credits from tax lawsuits to pay current taxes.

Cash Flow	2Q22	2Q23	Δ	1S22	1S23	Δ
Cash Flows from Operating Activities	10,412	3,617	-65.3%	28,978	7,288	-74.8%
Changes in Assets and Liabilities	(15,369)	2,230	-114.5%	(18,049)	36,137	-300.2%
Financial Investments	(883)	(179)	-79.7%	1,435	(360)	-125.1%
Cash generated by investment activities	(4,082)	(7,061)	+73.0%	(41,917)	(26,291)	-37.3%
Cash generated by financing activities	(7,988)	(12,610)	+57.9%	(9,592)	(14,160)	+47.6%
Effect of exchange variation on cash and cash equivalents	287	(461)	-260.6%	95	(43)	-145.3%
Cash flow (burn)	(17,623)	(14,464)	-17.9%	(39,050)	2,571	-106.6%
Financial Investments	883	179	-79.7%	(1,435)	360	-125.1%
Cash flow and Financial Investments	(16,740)	(14,285)	-14.7%	(40,485)	2,931	-107.2%

Net Cash

Net Cash	31/12/2022	30/06/2023	Δ
Short Term Debt	5,264	4,771	-9.4%
Long Term Debt	4,744	2,372	-50.0%
Gross Debt	10,008	7,143	-28.6%
Cash and Cash Equivalents	23,528	26,099	+10.9%
Financial Investments	8,156	8,516	+4.4%
Net Debt/(Cash Surplus)	(21,676)	(27,472)	+26.7%

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

NOPLAT (Net Operating Profit Less Adjusted Taxes)	2Q23	1Q23	4Q22	3Q22	2Q22
(=) EBITDA	2,677	4,025	3,299	9,472	7,039
Depreciation	2,164	1,914	1,853	2,421	2,427
(=) EBIT	513	2,111	1,446	7,051	4,612
Income Tax and Social Contribution	(461)	336	2,886	(2,212)	2,092
Financial Result Income Tax Reversal	395	366	214	857	1,276
(=) Operating Net Income (NOPLAT)	447	2,813	4,546	5,696	7,980
(=) Operating Net Income (NOPLAT) - Last Twelve Months	13,502	21,035	27,117	31,143	31,927

ROIC (Return on Invested Capital)	2Q23	1Q23	4Q22	3Q22	2Q22
Invested Capital - LTM	167,468	163,553	155,342	135,208	117,149
ROIC - LTM	8.1%	12.9%	17.5%	23.0%	27.3%
ROE (Return on Equity)	2Q23	1Q23	4Q22	3Q22	2Q22
Net Profit	1,213	3,524	4,961	7,360	10,456
Net Profit - Last Twelve Months	17,058	26,301	32,947	37,623	37,532
Shareholders' equity	192,763	191,998	188,732	196,055	188,502
Shareholders' equity - Last Twelve Months	192,387	191,322	187,762	182,524	174,831
ROE - LTM	8.9%	13.7%	17.5%	20.6%	21.5%

ANNEX I – WORKING CAPITAL AND CAPITAL INVESTED

Invested Capital	30/06/2023	31/03/2023	31/12/2022	30/09/2022	30/06/2022
Operational Assets	78,330	96,333	91,678	109,363	109,554
(+) Trade Accounts Receivable	22,142	25,883	30,140	33,777	32,613
(+) Long Term Trade Accounts Receivable	14,982	13,308	13,749	15,715	14,614
(+) Long Term Loans Granted	541	788	437	612	1,552
(+) Inventories	31,773	32,688	35,605	42,039	40,584
(+) Advances to Suppliers	1,241	2,341	3,061	2,788	2,524
(+) Loans Granted	1,459	1,439	862	784	596
(+) Prepaid Expenses	4,982	15,046	5,456	6,521	6,009
(+) Recoverable Taxes	1,210	4,800	2,328	7,005	10,940
(+) Other Assets	-	40	40	122	122
Operational Liabilities	84,429	92,791	62,210	86,536	93,183
(-) Suppliers	13,046	13,999	8,144	12,297	7,799
(-) Tax Liabilities	1,775	3,446	2,687	5,162	5,748
(-) Payroll and Related Charges	7,508	5,988	5,153	8,464	7,167
(-) Advances from Customers	59,315	63,752	42,437	57,322	69,989
(-) Deferred income tax and social contribution	-	-	-	193	-
(-) Provisions	162	186	203	280	346
(-) Leases Payable	1,389	1,439	-	-	-
(-) Other Liabilities	1,234	3,981	3,586	2,818	2,134
(=) Working Capital	(6,099)	3,542	29,468	22,827	16,371
Non-current Operating Assets	186,570	173,402	155,901	149,936	142,133
(+) Assets Held for Sale	2,746	2,746	2,746	2,746	527
(+) Deferred Income and Social Contribution Taxes	2,660	3,194	3,176	1,339	1,134
(+) Recoverable Taxes	2,276	2,231	2,186	2,140	2,092
(+) Judicial Deposits	1,021	1,025	1,064	1,129	1,252
(+) Other Assets	3,176	3,276	2,853	2,959	114
(+) Investments	20	20	20	20	20
(+) Property, Plant and Equipment	172,612	159,080	142,073	137,912	134,936
(+) Intangible Assets	2,059	1,830	1,783	1,691	2,058
Non-current Operating Liabilities	15,180	24,142	7,696	8,380	8,875
(-) Tax Liabilities	404	404	404	1,035	1,055
(-) Other Assets	1,114	9,520	1,353	1,468	1,683
(-) Leases Payable	7,621	8,285	-	-	-
(-) Provisions	6,041	5,933	5,939	5,877	6,137
(=) Fixed Capital	171,390	149,260	148,205	141,556	133,258
(=) Total invested capital	165,291	152,802	177,673	164,383	149,629
Financing					
(+) Shareholders' equity	192,763	191,998	188,732	196,055	188,502
(+) Dividends and interest on Equity Payable	-	10,617	10,617	-	-
(+) Short Term Loans Granted	4,771	5,253	5,264	5,261	5,256
(+) Long Term Loans Granted	2,372	3,558	4,744	5,930	7,116
(-) Cash and Cash Equivalents	26,099	40,563	23,528	14,565	21,200
(-) Short Term Financial Investments	4,705	4,627	4,552	20,271	22,129
(-) Long Term Financial Investments	3,811	3,710	3,604	8,027	7,916
(=) Total Financing	165,291	162,526	177,673	164,383	149,629

ANNEX II – FINANCIAL STATEMENTS – INCOME STATEMENT – CONSOLIDATED

Income Statement	2Q22	AV	2Q23	AV	AH	1S22	AV	1S23	AV	AH
Gross Sales Revenue ex-IPI	70,753	121.7%	62,228	122.0%	-12.0%	142,725	122.1%	121,275	121.6%	-15.0%
Domestic Market	60,717	104.4%	53,688	105.2%	-11.6%	125,264	107.2%	104,630	104.9%	-16.5%
Exclusive Dealers	43,971	75.6%	42,377	83.1%	-3.6%	91,129	78.0%	85,327	85.6%	-6.4%
Multibrands	8,902	15.3%	6,188	12.1%	-30.5%	18,040	15.4%	11,599	11.6%	-35.7%
Unicasa Corporate	7,219	12.4%	4,642	9.1%	-35.7%	14,689	12.6%	6,888	6.9%	-53.1%
Other Revenues	625	1.1%	481	0.9%	-23.0%	1,406	1.2%	816	0.8%	-41.9%
Exports	10,036	17.3%	8,540	16.7%	-14.9%	17,461	14.9%	16,645	16.7%	-4.7%
Sales Deductions	(12,617)	-21.7%	(11,211)	-22.0%	-11.1%	(25,858)	-22.1%	(21,548)	-21.6%	-16.7%
Net Revenue from Sales	58,136	100.0%	51,017	100.0%	-12.2%	116,867	100.0%	99,727	100.0%	-14.7%
Cost of Goods Sold	(39,072)	-67.2%	(34,195)	-67.0%	-12.5%	(78,521)	-67.2%	(66,596)	-66.8%	-15.2%
Gross Profit	19,064	32.8%	16,822	33.0%	-11.8%	38,346	32.8%	33,131	33.2%	-13.6%
Selling Expenses	(10,783)	-18.5%	(12,427)	-24.4%	+15.2%	(19,978)	-17.1%	(23,017)	-23.1%	+15.2%
General and Administrative Expenses	(4,194)	-7.2%	(4,501)	-8.8%	+7.3%	(8,993)	-7.7%	(8,755)	-8.8%	-2.6%
Other Operating Income, Net	525	0.9%	619	1.2%	+17.9%	8,210	7.0%	1,265	1.3%	-84.6%
Operating Income	4,612	7.9%	513	1.0%	-88.9%	17,585	15.0%	2,624	2.6%	-85.1%
Financial Expenses	(1,405)	-2.4%	(1,632)	-3.2%	+16.2%	(3,611)	-3.1%	(3,239)	-3.2%	-10.3%
Financial Income	5,157	8.9%	2,793	5.5%	-45.8%	9,295	8.0%	5,477	5.5%	-41.1%
Operating Income before Income Tax and Social Contribution	8,364	14.4%	1,674	3.3%	-80.0%	23,269	19.9%	4,862	4.9%	-79.1%
Income Tax and Social Contribution	2,092	3.6%	(461)	-0.9%	-122.0%	(2,643)	-2.3%	(125)	-0.1%	-95.3%
Current	(386)	-0.7%	(43)	-0.1%	-88.9%	(2,176)	-1.9%	217	0.2%	-110.0%
Deferred	2,478	4.3%	(418)	-0.8%	-116.9%	(467)	-0.4%	(342)	-0.3%	-26.8%
Net Income for the Period	10,456	18.0%	1,213	2.4%	-88.4%	20,626	17.6%	4,737	4.7%	-77.0%
Earnings per Share (R\$)	0.16		0.02			0.31		0.07		

ANNEX III - FINANCIAL STATEMENTS – BALANCE SHEET – CONSOLIDATED

Assets	31/12/2022	AV	30/06/2023	AV	Δ
Current Assets	105,572	37.8%	93,611	31.3%	-11.3%
Cash and Cash Equivalents	23,528	8.4%	26,099	8.7%	+10.9%
Restricted Marketable Securities	4,552	1.6%	4,705	1.6%	+3.4%
Trade Accounts Receivable	30,140	10.8%	22,142	7.4%	-26.5%
Inventories	35,605	12.7%	31,773	10.6%	-10.8%
Advances to Suppliers	3,061	1.1%	1,241	0.4%	-59.5%
Loans Granted	862	0.3%	1,459	0.5%	+69.3%
Prepaid Expenses	5,456	2.0%	4,982	1.7%	-8.7%
Recoverable Taxes	2,328	0.8%	1,210	0.4%	-48.0%
Other Assets	40	0.0%	-	0.0%	-100.0%
Non-Current Assets	173,691	62.2%	205,904	68.7%	+18.5%
Financial Investments	3,604	1.3%	3,811	1.3%	+5.7%
Trade Accounts Receivable	13,749	4.9%	14,982	5.0%	+9.0%
Loans Granted	437	0.2%	541	0.2%	+23.8%
Assets Held for Sale	2,746	1.0%	2,746	0.9%	+0.0%
Deferred Income and Social Contribution Taxes	3,176	1.1%	2,660	0.9%	-16.2%
Recoverable Taxes	2,186	0.8%	2,276	0.8%	+4.1%
Judicial Deposits	1,064	0.4%	1,021	0.3%	-4.0%
Other Assets	2,853	1.0%	3,176	1.1%	+11.3%
Investments	20	0.0%	20	0.0%	+0.0%
Property, Plant and Equipment	142,073	50.9%	172,612	57.6%	+21.5%
Intangible Assets	1,783	0.6%	2,059	0.7%	+15.5%
Total Assets	279,263	100%	299,515	100%	+7.3%
Liabilities	31/12/2022	AV	30/06/2023	AV	Δ
Current Liabilities	78,091	28.0%	89,200	29.8%	+14.2%
Loans and Financing	5,264	1.9%	4,771	1.9%	-9.4%
Suppliers	8,144	2.9%	13,046	4.4%	+60.2%
Tax Liabilities	2,687	1.0%	1,775	0.6%	-33.9%
Dividends and interest on Equity Payable	10,617	3.8%	-	0.0%	-100.0%
Payroll and Related Charges	5,153	1.8%	7,508	2.5%	+45.7%
Advances from Customers	42,437	15.2%	59,315	19.8%	+39.8%
Provisions	203	0.1%	162	0.1%	-20.2%
Other Liabilities	3,586	1.3%	1,234	0.4%	-65.6%
Leases Payable	-	0.0%	1,389	0.4%	-65.6%
Non-Current Liabilities	12,440	4.5%	17,552	5.9%	+41.1%
Loans and Financing	4,744	1.7%	2,372	0.8%	-50.0%
Tax Liabilities	404	0.1%	404	0.1%	+0.0%
Provisions	5,939	2.1%	6,041	2.0%	+1.7%
Other Liabilities	1,353	0.5%	1,114	0.4%	-17.7%
Leases Payable	-	0.0%	7,621	2.5%	n/a
Shareholders' equity	188,732	67.6%	192,763	64.4%	+2.1%
Capital Stock	147,000	52.6%	147,000	49.1%	+0.0%
Retained Profits Reserve	41,394	14.8%	41,394	13.8%	+0.0%
Cumulative Translation Adjustment	338	0.1%	(368)	-0.1%	-208.9%
Accumulated Profit/(Loss)	-	0.0%	4,737	1.6%	n/a
Total Liabilities and Shareholders' Equity	279,263	100%	299,515	100%	+7.3%

ANNEX IV – FINANCIAL STATEMENTS – CASH FLOW STATEMENT – CONSOLIDATED

Cash Flow Statement	2Q22	2Q23	Δ	1S22	1S23	Δ
Net income (loss) for the period	10,456	1,213	-88.4%	20,626	4,737	-77.0%
Adjustment to Reconcile the Net Income to Cash from Operating Activities:						
Depreciation and Amortization	2,427	2,164	-10.8%	4,989	4,078	-18.3%
Income tax and social contribution	(2,092)	461	-122.0%	2,643	125	-95.3%
Foreign Exchange Variation	(559)	(25)	-95.5%	217	(285)	-231.3%
Interest Appropriation	451	325	-27.9%	879	678	-22.9%
Provision for Litigation	(1,154)	84	-107.3%	(703)	163	-123.2%
Provision for Obsolescence	119	1	-99.2%	348	55	-84.2%
Allowance for Doubtful Accounts	295	(169)	-157.3%	174	(83)	-147.7%
Other provision	320	(436)	-236.3%	(348)	(2,441)	+601.4%
Disposal of Property, Plant and Equipment	149	(1)	-100.7%	153	261	+70.6%
Cash Flows from Operating Activities	10,412	3,617	-65.3%	28,978	7,288	-74.8%
Changes in Assets and Liabilities						
Trade Accounts Receivable	(707)	2,413	-441.3%	(2,213)	7,173	-424.1%
Inventories	(51)	914	-1892.2%	(3,007)	3,777	-225.6%
Recoverable Taxes	(371)	4,079	-1199.5%	(9,423)	1,544	-116.4%
Loans Granted	116	227	+95.7%	(101)	(701)	+594.1%
Other Current and Non-Current Assets	(2,773)	2,445	-188.2%	(4,276)	(6,809)	+59.2%
Suppliers	(410)	(1,104)	+169.3%	2,540	4,863	+91.5%
Advance from Customers	(14,183)	(4,437)	-68.7%	(7,247)	16,878	-332.9%
Tax Liabilities	1,667	(1,859)	-211.5%	4,828	(1,100)	-122.8%
Other Current and Non-Current Liabilities	2,744	298	-89.1%	2,251	11,258	+400.1%
Payment of Income and Social Contribution Taxes	(1,401)	(746)	-46.8%	(1,401)	(746)	-46.8%
Net Cash from Operating Activities	(4,957)	5,847	-218.0%	10,929	43,425	+297.3%
Cash Flows from Investing Activities						
Financial Investments	(883)	(179)	-79.7%	1,435	(360)	-125.1%
Property, Plant and Equipment	(3,947)	(6,728)	+70.5%	(41,606)	(25,802)	-38.0%
Intangible Assets	(135)	(333)	+146.7%	(311)	(489)	+57.2%
Net Cash used in Investing Activities	(4,965)	(7,240)	+45.8%	(40,482)	(26,651)	-34.2%
Cash Flows from Financing Activities						
Loan and Interest Payments	(1,650)	(1,993)	+20.8%	(3,254)	(3,543)	+8.9%
Payment of Interest on Shareholders' Equity	(6,338)	(10,617)	+67.5%	(6,338)	(10,617)	+67.5%
Cash Flows (used in) from Financing Activities	(7,988)	(12,610)	+57.9%	(9,592)	(14,160)	+47.6%
Effect of exchange variation on cash and cash equivalents	287	(461)	-260.6%	95	(43)	-145.3%
Increase (Decrease) in Cash and Cash Equivalents	(17,623)	(14,464)	-17.9%	(39,050)	2,571	-106.6%
Changes in Cash and Cash Equivalents						
At the Beginning of the Period	38,823	40,563	+4.5%	60,250	23,528	-60.9%
At the End of the Period	21,200	26,099	+23.1%	21,200	26,099	+23.1%
Increase (Decrease) in Cash and Cash Equivalents	(17,623)	(14,464)	-17.9%	(39,050)	2,571	-106.6%

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

Gross Revenue from Sales Ex-IPI	1Q22	1Q23	2Q22	2Q23	3Q21	3Q22	4Q21	4Q22	1S22	1S23
Gross Revenue from Sales Ex-IPI	71,972	59,047	70,753	62,228	72,715	79,657	83,865	76,273	142,725	121,275
Domestic Market	64,547	50,942	60,717	53,688	62,353	67,781	71,637	64,814	125,264	104,630
Exclusive Dealers	47,159	42,950	43,971	42,377	49,505	52,739	56,470	55,084	91,130	85,327
Multibrands	9,138	5,411	8,902	6,188	8,918	9,141	10,051	6,483	18,040	11,600
Unicasa Corporate	7,470	2,246	7,219	4,642	2,948	4,756	4,488	2,440	14,689	6,888
Other Revenues	780	335	625	481	982	1,145	628	807	1,405	816
Export Market	7,425	8,105	10,036	8,540	10,362	11,876	12,228	11,459	17,461	16,645
Additional Information	1Q22	1Q23	2Q22	2Q23	3Q21	3Q22	4Q21	4Q22	1S22	1S23
Δ Same Stores Sales	30.8%	4.4%	15.2%	8.0%	32.9%	14.6%	24.4%	5.5%	22.4%	5.9%
Δ Same Stores Volume	11.0%	-13.1%	-2.1%	-4.6%	26.1%	-8.0%	17.3%	-14.4%	4.4%	-8.2%
Δ Total Volume	18.9%	-34.0%	-0.3%	-24.2%	24.1%	-14.3%	15.0%	-29.0%	8.9%	-29.1%

UNICASA INDÚSTRIA DE MÓVEIS S.A.

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

1. Operations

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

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

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

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

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

Accounting impacts related to climate change

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

Impacts of Covid-19 (Coronavirus)

The Company continues to work actively on the prevention measures to help control the spread of the coronavirus (COVID-19), reinforcing the hygiene protocols, disseminating information through its internal communication channels and following the guidelines of the World Health Organization (WHO). Given the decline in COVID-19 cases and the increase in the percentage of population vaccinated across the country, all administrative employees returned to on-site work.

In light of the current scenario and in line with the requirements of the Securities and Exchange Commission of Brazil (CVM), the Company's Management analyzed possible impacts from an increase in expected losses or a significant change in the risks to which the Company is exposed that could impair its assets and affect the measurement of provisions shown in said quarterly information. This revision considered the events after the date of disclosure of these interim financial statements and no significant effects were identified that should be reflected in the interim financial statements for the six-month period ended June 30, 2023.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
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2. Summary of accounting practices

The interim parent company and consolidated accounting information for the period ended June 30, 2023 was prepared and is being presented in accordance with CPC 21 (R1) – Interim Reporting, issued by the Brazilian Accounting Pronouncements Committee (“CPC”), and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (“IASB”), in consonance with the standards issued by the Securities Commission of Brazil (CVM), applicable to the preparation of Quarterly Information (ITR). The interim accounting information was prepared by the Company to provide users with significant information presented in the reporting period and must be analyzed together with the complete financial statements for the fiscal year ended December 31, 2022 and the interim financial statements for the six-month period ended June 30, 2022.

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

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.

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

The presentation of these individual and consolidated interim financial statements was concluded and authorized for use at the Board of Directors' Meeting held on August 14, 2023.

2.3 Basis of consolidation

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

2.4 Functional currency and translation of balances denominated in foreign currency

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

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2. Summary of accounting policies--Continued**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%

3. Cash and cash equivalents

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

	Index	Average yield rate p.a.	Parent Company		Consolidated	
			6/30/2023	12/31/2022	6/30/2023	12/31/2022
Cash and cash equivalents						
Cash and banks – domestic currency			5,557	8,638	5,694	12,366
Cash and banks – foreign currency (*)			-	-	5,905	1,269
Cash equivalents						
CDB	CDI	101.40%	14,500	9,893	14,500	9,893
			20,057	18,531	26,099	23,528

(*) amounts in US dollar

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4. Financial investments

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

Type	Index	Average yield rate p.a.	Parent Company		Consolidated	
			6/30/2023	12/31/2022	6/30/2023	12/31/2022
Structured operation certificate (COE)	CDI +	7.02%	4,705	4,552	4,705	4,552
Letter of credit	IPCA +	12.19%	3,811	3,604	3,811	3,604
			8,516	8,156	8,516	8,156
Current assets			4,705	4,552	4,705	4,552
Non-current assets			3,811	3,604	3,811	3,604
			8,516	8,156	8,516	8,156

5. Trade accounts receivable

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

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Domestic market				
Third parties	36,647	36,100	37,585	39,650
Related parties (Note 24)	143	4,310	142	4,310
Foreign market				
Third parties	2,740	4,551	2,740	4,551
Related parties (Note 24)	3,579	1,605	-	-
Check receivables	546	576	546	576
	43,655	47,142	41,013	49,087
(-) Expected credit losses	(1,866)	(3,738)	(1,866)	(3,738)
(-) Present Value Adjustment (PVA)	(2,023)	(1,460)	(2,023)	(1,460)
	39,766	41,944	37,124	43,889
Current assets	24,784	28,195	22,142	26,802
Non-current assets	14,982	13,749	14,982	17,087
	39,766	41,944	37,124	43,889

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

Days sales outstanding, weighted by the average maturity of invoices, on June 30, 2023 and December 31, 2022, were 46 and 29 days, respectively.

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5. Trade accounts receivable--Continued

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

The changes in estimated credit losses are:

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Balance at start of year	(3,738)	(7,149)	(3,738)	(7,149)
Additions	(190)	(546)	(190)	(546)
Recovery / realizations	273	207	273	207
Write off due to losses	1,789	3,750	1,789	3,750
Balance at end of year	(1,866)	(3,738)	(1,866)	(3,738)

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

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Falling due	33,011	32,524	30,368	34,469
Overdue:				
From 1 to 30 days	1,125	2,851	1,125	2,851
From 31 to 60 days	48	419	48	419
From 61 to 90 days	191	444	191	444
From 91 to 180 days	185	316	185	316
Over 181 days (*)	9,095	10,588	9,095	10,588
	43,655	47,142	41,012	49,087

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

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

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6. Inventories

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

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

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

The balance of inventories is broken down as follows:

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Finished products	667	463	185	461
Products under production	4,239	2,409	4,239	2,409
Goods for resale	436	375	1,324	866
Raw material	23,620	30,465	23,620	30,465
Advances to suppliers	1,269	327	1,269	327
Sundry materials	2,745	2,631	2,745	2,631
Provision inventory losses	(1,609)	(1,554)	(1,609)	(1,554)
	31,367	35,116	31,773	35,605

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

	Parent Company and Consolidated	
	6/30/2023	12/31/2022
Balance at start of year	(1,554)	(1,213)
Additions	(801)	(1,252)
Recoveries / realizations	746	911
Balance at end of year	(1,609)	(1,554)

7. Assets held for sale

On June 30, 2023, assets held for sale totaling R\$2,746 (R\$2,746 on December 31, 2022) consist of two properties received through negotiation of debt with client and are available for immediate sale. The assets are held at its book value, which is lower than its fair values, less selling expenses.

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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 9.71% p.a. (5.15% p.a. in 2022). The Company has first-degree mortgage guarantees for most of operations.

	Parent Company and Consolidated	
	6/30/2023	12/31/2022
Loans granted	2,000	1,299
	2,000	1,299
Current assets	1,459	862
Non-current assets	541	437
	2,000	1,299

The changes in estimated credit losses are:

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Balance at start of year	-	637	-	637
Write-off of uncollectible receivables	-	(637)	-	(637)
Balance at end of year	-	-	-	-

9. Taxes recoverable

Balances of taxes recoverable are presented as follows:

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Income tax	654	1,824	661	1,835
Social contribution	4	391	8	395
PIS and Cofins (*)	439	-	2,504	1,983
Other	313	301	313	301
	1,410	2,516	3,486	4,514
Current assets:	1,199	2,313	1,210	2,328
Non-current assets	211	203	2,276	2,186
	1,410	2,516	3,486	4,514

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

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

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9. Taxes recoverable--Continued

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

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

10. Other assets

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Other current assets:				
Prepaid expenses	4,614	5,346	4,982	5,456
Advances and prepayments	831	2,742	1,241	3,061
Sundry debtors	-	40	-	40
	5,445	8,128	6,223	8,557
Other non-current assets:				
Other	62	48	3,176	2,853
	62	48	3,176	2,853

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11. Investments in subsidiaries

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

	Unicasa Comércio de Móveis Ltda.		Unicasa North America, LLC	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Current assets	203	231	10,923	11,709
Non-current assets	2,068	1,988	19,882	6,347
Current and non-current liabilities	1,031	1,024	21,461	9,989
Shareholders' equity	1,240	1,195	9,344	8,067
Capital stock	20,430	20,430	16,727	12,667

	Unicasa Comércio de Móveis Ltda.		Unicasa North America, LLC	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Net revenue	18	48	7,073	14,635
Loss / (profit) for the period – subsidiary	46	(35)	(1,963)	(2,663)
% Ownership interest	99.99%	99.99%	100.0%	100.0%
Equity income (loss) before eliminations	46	(35)	(1,963)	(2,663)
Effect of unrealized income	1	2	33	208
Equity income (loss)	47	(33)	(1,930)	(2,455)

The changes in investments in subsidiaries are as follows:

	Parent Company	
	6/30/2023	12/31/2022
Balance of investment in subsidiaries at beginning of period	8,745	1,653
Capital payment – subsidiary	3,578	9,575
Equity income (loss)	(1,883)	(2,489)
Other comprehensive income	(706)	6
Balance of investment in subsidiaries at end of period	9,734	8,745

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12. Property, plant and equipment

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

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

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

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

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

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

As a result of the analyses and considerations, on December 31, 2022, the Management did not identify any clear evidence of the devaluation of property, plant and equipment items and intangible assets on the balance sheet date. Accordingly, no additional analysis or detailed test, or any provision for impairment of assets, is necessary.

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12. Property, plant and equipment--Continued

Property, plant and equipment is broken down as follows:

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

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Total
Balances at 12/31/2021	1,378	21,222	14,255	106,140	2,367	3,675	28,911	177,948
Acquisitions	-	-	8	522	159	92	48,559	49,340
Write-offs	-	(107)	(820)	(4,349)	(359)	(27)	(46)	(5,708)
Transfers	-	34	1,436	4,420	328	194	(6,412)	-
Balances at 12/31/2022	1,378	21,149	14,879	106,733	2,495	3,934	71,012	221,580
Acquisitions	-	-	-	984	129	32	20,002	21,147
Write-offs	-	-	-	(1,341)	(24)	(129)	-	(1,494)
Transfers	-	-	1,874	6,763	71	619	(9,327)	-
Balances at 6/30/2023	1,378	21,149	16,753	113,139	2,671	4,456	81,687	241,233

Accumulated depreciation	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12/31/2021	-	(7,780)	(6,183)	(61,557)	(1,727)	(3,202)	-	(80,449)
Depreciation	-	(348)	(551)	(6,431)	(171)	(284)	-	(7,785)
Write-off	-	107	802	3,772	351	26	-	5,058
Balances at 12/31/2022	-	(8,021)	(5,932)	(64,216)	(1,547)	(3,460)	-	(83,176)
Depreciation	-	(170)	(268)	(2,935)	(89)	(104)	-	(3,566)
Write-off	-	-	-	1,090	15	128	-	1,233
Balances at 6/30/2023	-	(8,191)	(6,200)	(66,061)	(1,621)	(3,436)	-	(85,509)

Property, plant and equipment, net

Balances at 12/31/2021	1,378	13,442	8,072	44,583	640	473	28,911	97,499
Balances at 12/31/2022	1,378	13,128	8,947	42,517	948	474	71,012	138,404
Balances at 6/30/2023	1,378	12,958	10,553	47,078	1,050	1,020	81,687	155,724

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12. Property, plant and equipment--Continued**Consolidated****Cost of property, plant and equipment**

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Right-of-use assets (*)	Total
Balances at 12/31/2021	1,378	21,222	14,256	106,187	2,376	3,727	28,911	-	178,057
Acquisitions	-	-	8	527	168	92	52,205	-	53,000
Write-offs	-	(107)	(820)	(4,349)	(362)	(38)	(46)	-	(5,722)
Transfers	-	34	1,436	4,420	328	194	(6,412)	-	-
Balances at 12/31/2022	1,378	21,149	14,880	106,785	2,510	3,975	74,658	-	225,335
Acquisitions	-	-	-	984	1,986	32	21,427	9,914	34,345
Acquisition of subsidiary	-	-	-	-	-	-	1,373	-	1,373
Write-offs	-	-	-	(1,342)	(25)	(132)	(12)	(538)	(2,049)
Exchange variation	-	-	-	-	-	-	-	(513)	(513)
Transfers	-	-	1,874	6,763	71	619	(9,327)	-	-
Balances at 6/30/2023	1,378	21,149	16,754	113,190	4,542	4,494	88,119	8,863	258,491

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Right-of-use assets (*)	Total
Balances at 12/31/2021	-	(7,780)	(6,184)	(61,601)	(1,731)	(3,244)	-	-	(80,541)
Depreciation	-	(348)	(551)	(6,432)	(173)	(288)	-	-	(7,792)
Write-off	-	107	802	3,772	353	37	-	-	5,071
Balances at 12/31/2022	-	(8,021)	(5,933)	(64,261)	(1,552)	(3,495)	-	-	(83,262)
Depreciation	-	(170)	(268)	(2,936)	(373)	(105)	-	-	(3,852)
Write-off	-	-	-	1,090	15	130	-	-	1,235
Balances at 6/30/2023	-	(8,191)	(6,201)	(66,107)	(1,910)	(3,470)	-	-	(85,879)

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

Property, plant and equipment, net

Balances at 12/31/2021	1,378	13,442	8,072	44,586	645	483	28,911	-	97,516
Balances at 12/31/2022	1,378	13,128	8,947	42,524	958	480	74,658	-	142,073
Balances at 6/30/2023	1,378	12,958	10,553	47,083	2,632	1,024	88,119	-	172,612
Average rate	-	2.66%	3.08%	7.39%	10%	20%	-	-	
Average useful life (in years)	-	38.00	32.00	14.00	10.00	5.00	-	-	

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14. Income tax and social contribution

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

The recognition of deferred taxes is based on the temporary differences between the book value and the tax value of assets and liabilities, on tax losses calculated and the negative calculation basis for social contribution on income, as their realization is deemed probable as an entry to future taxable income. Deferred tax assets and liabilities are offset if there is a legal right to offset current tax assets and liabilities, and are related to taxes levied by the same tax authority on the same entity subject to taxation.

Deferred income tax and social contribution

The breakdown of deferred income tax and social contribution is as follows:

	<u>Parent Company</u>				<u>Consolidated</u>			
	<u>Balance sheet</u>		<u>P&L</u>		<u>Balance sheet</u>		<u>P&L</u>	
	<u>6/30/2023</u>	<u>12/31/2022</u>	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2023</u>	<u>12/31/2022</u>	<u>6/30/2023</u>	<u>6/30/2022</u>
<u>On temporary differences:</u>								
Assets								
Allowance for doubtful accounts	634	1,271	(637)	(724)	634	1,271	(637)	(725)
Provision for obsolete inventories	547	528	19	118	547	528	19	118
Provisions for losses with sureties	44	44	-	-	44	44	-	-
Provision for tax, civil and labor risks and termination of commercial relationship risk	2,109	2,054	56	(240)	2,109	2,053	56	(240)
Present value adjustment (AVP)	688	496	191	(8)	688	496	192	(8)
Other provisions and temporary differences	408	1,198	(790)	(425)	4	794	(790)	(425)
	4,430	5,591	(1,161)	(1,279)	4,026	5,186	(1,160)	(1,280)
On tax loss carryforwards	4,191	4,180	11	251	6,540	6,001	713	516
	8,621	9,771	(1,150)	(1,028)	10,566	11,187	(447)	(764)
Liabilities								
Tax and corporate depreciation difference	(8,310)	(8,415)	105	297	(8,310)	(8,415)	105	297
Total	(311)	1,356	(1,045)	(731)	2,256	2,772	(342)	(467)

The studies and projections carried out by the Company Management indicate the generation of positive future results. Based on such projections, the estimated recovery of balance of deferred income tax and social contribution is shown below:

<u>Year</u>	<u>Parent Company</u>	<u>Consolidated</u>
2023	2,786	2,786
2024	4,149	5,130
2025	522	1,486
2026	461	461
2027	5	5
2028 to 2031	698	698
Total – Deferred tax assets	8,621	10,566

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14. Income tax and social contribution--Continued

On June 30, 2023, the subsidiary Unicasa Comércio de Móveis Ltda. has balance of R\$17,856 related to accumulated balance of income tax and social contribution and arising from temporary differences for which the corresponding tax assets were not recognized because there is no expectation of future compensation.

On June 30, 2023, the subsidiary Unicasa North America had a balance of R\$2,350 in accrued IRPJ and CSLL tax losses and losses arising from temporary differences for which the corresponding deferred tax assets were recognized based on a valuation made in accordance with local laws.

Reconciliation of tax expense with official tax rates

The reconciliation of tax expense with the result of the multiplication of taxable income with the local tax rate is as follows:

	Parent Company			
	2Q23	6M23	2Q22	6M22
Income before taxes	1,932	5,555	8,071	23,527
Income tax (25%) and social contribution (9%) at nominal rate	(657)	(1,889)	(2,744)	(7,999)
Adjustments for presentation of effective rate:				
Equity pickup	(246)	(640)	(222)	(186)
Non-deductible expenses	-	(1)	(519)	(530)
Lawsuit to exclude presumed ICMS credit	-	1,377	-	-
Other permanent exclusions/additions	1,623	1,972	5,448	5,814
Total Income Tax and Social Contribution:	<u>720</u>	<u>819</u>	<u>1,963</u>	<u>(2,901)</u>
Current income and social contribution tax expense	39	226	(635)	(2,170)
Deferred income tax and social contribution related to:				
Recording and reversal of temporary differences	598	(1,056)	1,310	(992)
Recording and reversal in tax loss	83	11	1,288	251
	<u>720</u>	<u>819</u>	<u>1,963</u>	<u>(2,901)</u>
Effective rate	-37%	15%	-24%	12%
	Consolidated			
	2Q23	6M23	2Q22	6M22
Income before taxes	1,674	4,862	8,364	23,269
Income tax (25%) and social contribution (9%) at nominal rate	(571)	(1,654)	(2,844)	(7,911)
Adjustments for presentation of effective rate:				
Equity pickup	-		(222)	(186)
Non-deductible expenses	-	(1)	(519)	(530)
Lawsuit to exclude presumed ICMS credit	-	1,377	-	-
Other permanent exclusions/additions	1,032	403	5,677	5,984
Total Income Tax and Social Contribution:	<u>461</u>	<u>125</u>	<u>(2,092)</u>	<u>(2,643)</u>
Current income and social contribution tax expense	43	(217)	(386)	(2,176)
Deferred income tax and social contribution related to:				
Recording and reversal of temporary differences	598	1,055	1,310	(982)
Recording and reversal in tax loss	(180)	(713)	1,168	515
	<u>461</u>	<u>125</u>	<u>2,092</u>	<u>(2,643)</u>
Effective rate	-28%	3%	-25%	11%

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15. Loans and Financing

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

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

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

The loan was taken to modernize the production facility to adapt it to the changing trend in the consumption of the Company's products. The total loan balance on June 30, 2023 is R\$7,143.

Modality – domestic currency	Charges	Repayment	Parent Company and Consolidated	
			Current	Non-current
CCB – Bank Credit Note	CDI + 2.75%	Monthly	4,771	2,372

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

12-month period ended	Parent Company and Consolidated R\$
June 2024	4,771
June 2025	2,372
Total payable	7,143

Changes in loans are shown below:

	Parent Company	
	6/30/2023	12/31/2022
Balance at start of period	10,008	14,747
Payment of principal	(2,767)	(4,744)
Interest appropriation	678	1,737
Payment of interest	(776)	(1,732)
Balance at end of period	7,143	10,008

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16. Leases payable

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

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

The Company has a lease agreement for a store, entered into with a third party, which is being classified as lease.

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

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

Property rental agreement	Maturity	Duration	Average rate (p.a.)
Dell Anno Miami, LLC	12/31/2029	7 years	3.85%

Consolidated

Lease agreements payable	2022
Current liabilities	1,389
Non-current liabilities	7,621
Interest expenses for the year	188

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17. Provisions

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

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

a) Provision for labor, tax and civil risks

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

	Parent Company and Consolidated	
	6/30/2023	12/31/2022
Provision for labor risks	863	798
Provision for tax risks	805	788
Provision for civil risks	4,373	4,251
	6,041	5,837

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

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

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

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

	Parent Company	
	6/30/2023	12/31/2022
Labor lawsuits	536	248
Tax lawsuits	3,040	3,010
Civil lawsuits	5,833	4,360
	9,409	7,618

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

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

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

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17. Provisions--Continued

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

	Parent Company and Consolidated	
	6/30/2023	12/31/2022
Balance at start of year	5,837	6,700
Additions	998	1,850
Recoveries / realizations	(794)	(2,713)
Balance at end of year	6,041	5,837

b) Judicial deposits

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

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Tax judicial deposits	534	534	534	534
Civil judicial deposits	487	530	487	530
	1,021	1,064	1,021	1,064

c) Provision for termination of commercial relation with resellers

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

	Parent and Consolidated	
	6/30/2023	12/31/2022
Balance at start of year	203	486
Additions	-	-
Realizations	(41)	(283)
Balance at end of year	162	203

18. Contractual Obligations

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

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Amounts in R\$ thousand	51,459	38,099	59,315	42,437

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19. Other liabilities

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Other liabilities – current:				
Other provisions – (*)	486	3,026	575	3,026
Leases (**)	467	447	467	447
Other liabilities	192	90	192	113
	1,145	3,563	1,234	3,586
Other liabilities – non-current:				
Leases (**)	1,114	1,353	1,114	1,353
	1,114	1,353	1,114	1,353

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

(**) Upon the application of CPC 06 (R2), the Company evaluated its portfolio of agreements, and leases were classified under the exception of the standard as they refer to low-value asset. In the period, the Company recognized expense of R\$219 (R\$466 on December 31, 2022).

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

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

b) Profit retention and reservesLegal reserve

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

Expansion reserve

The expansion reserve was recorded in accordance with article 196 of Federal Law 6,404/76 with the approval at the Annual Shareholders Meeting, amounting to R\$36,809, to cover a portion of the investments in the expansion plan.

c) Other comprehensive income

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

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20. Shareholders' equity--Continued

d) Dividends and interest on equity

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

e) Earnings per share

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

Basic earnings per share

For periods ended on June 30, 2023 and 2022, the Company registered basic earnings per share, calculated by dividing the net income from the period by the weighted average of outstanding shares, as shown below:

	Parent Company and Consolidated			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Net income for the period	1,213	4,737	10,456	20,626
Weighted average of outstanding common shares (in thousands)	66,086	66,086	66,086	66,086
Basic earnings / (loss) per share (R\$)	0.01835	0.07168	0.15822	0.31211

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			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Gross revenue from sales	62,767	121,575	71,876	143,200
IPI on sales	(1,720)	(3,317)	(1,994)	(4,740)
Gross revenue from sales (-) IPI	61,047	118,258	69,882	138,460
ICMS on sales	(6,006)	(11,575)	(7,084)	(14,496)
Other taxes on sales (PIS/COFINS)	(4,346)	(8,389)	(4,787)	(9,922)
Sales returns	(79)	(182)	(169)	(359)
Present value adjustment (AVP)	(1,229)	(1,846)	(575)	(1,069)
	49,387	96,266	57,267	112,614

	Consolidated			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Gross revenue from sales	63,948	124,592	72,747	147,465
IPI on sales	(1,720)	(3,317)	(1,994)	(4,740)
Gross revenue from sales (-) IPI	62,228	121,275	70,753	142,725
ICMS on sales	(6,006)	(11,578)	(7,085)	(14,503)
Other taxes on sales (PIS/COFINS)	(4,346)	(8,391)	(4,788)	(9,927)
Sales returns	(79)	(182)	(169)	(359)
Present value adjustment (AVP)	(780)	(1,397)	(575)	(1,069)
	51,017	99,727	58,136	116,867

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22. Expenses by function and nature

	Parent Company			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Expenses by function				
Cost of goods sold and/or services	(34,150)	(64,875)	(38,103)	(75,510)
Selling expenses	(9,818)	(18,611)	(10,042)	(17,836)
Administrative expenses	(4,501)	(8,755)	(4,194)	(8,993)
	(48,469)	(92,241)	(52,339)	(102,339)
Expenses by nature				
Input expenses	(23,559)	(44,581)	(27,772)	(55,594)
Personnel expenses	(13,718)	(26,780)	(13,173)	(24,261)
Third-party service expenses	(3,911)	(7,591)	(3,974)	(7,821)
Expenses with civil lawsuits	(215)	(527)	(673)	(907)
Depreciation and amortization expenses	(1,926)	(3,779)	(2,420)	(4,980)
Advertising expenses	(2,752)	(4,679)	(1,500)	(2,529)
Expenses / (Reversal) with provisions	972	2,416	1,121	937
Travel expenses	(955)	(1,650)	(879)	(1,557)
Electric power expenses	(943)	(1,782)	(911)	(1,854)
Expenses with commissions	(640)	(1,751)	(1,220)	(2,237)
Other expenses	(822)	(1,537)	(938)	(1,536)
	(48,469)	(92,241)	(52,339)	(102,339)
Consolidated				
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Expenses by function				
Cost of goods sold and/or services	(34,195)	(66,596)	(39,072)	(78,521)
Selling expenses	(12,427)	(23,017)	(10,783)	(19,978)
Administrative expenses	(4,501)	(8,755)	(4,194)	(8,993)
	(51,123)	(98,368)	(54,049)	(107,492)
Expenses by nature				
Input expenses	(22,737)	(44,283)	(28,186)	(57,425)
Personnel expenses	(14,868)	(29,080)	(14,110)	(27,540)
Third-party service expenses	(4,949)	(10,700)	(4,567)	(9,124)
Expenses with civil lawsuits	(215)	(527)	(673)	(907)
Depreciation and amortization expenses	(2,159)	(4,078)	(2,423)	(4,984)
Advertising expenses	(2,772)	(4,699)	(1,521)	(2,578)
Expenses / (Reversal) with provisions	922	3,162	1,138	2,016
Travel expenses	(1,096)	(1,875)	(950)	(1,757)
Electric power expenses	(970)	(1,819)	(913)	(1,858)
Expenses with commissions	(656)	(1,442)	(717)	(1,454)
Other expenses	(1,623)	(3,027)	(1,127)	(1,881)
	(51,123)	(98,368)	(54,049)	(107,492)

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23. Other operating revenues

	Parent Company			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Bank premium (*)	116	180	205	312
Gain from sale of property, plant and equipment	-	1	34	37
Other operating revenues (**)	497	1,211	483	8,059
Other operating revenues	613	1,392	722	8,408

	Consolidated			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Bank premium (*)	116	180	205	312
Gain from sale of property, plant and equipment	-	1	34	37
Other operating revenues (**)	503	1,223	507	8,083
Other operating revenues	619	1,404	746	8,432

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

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

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24. Financial income (expense)

	Parent Company			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Financial expenses				
IOF charge and bank fees	(41)	(82)	(27)	(93)
Loans and financing	(325)	(678)	(451)	(879)
Exchange variation expenses	(617)	(1,153)	(525)	(1,924)
Present value adjustment (AVP)	(579)	(1,198)	(340)	(614)
Discounts granted	-	(3)	-	(1)
Other financial expenses	(63)	(114)	(60)	(94)
	(1,625)	(3,228)	(1,403)	(3,605)
Financial income				
Interest income	158	329	443	624
Yield from short-term investments	757	1,211	1,385	3,037
Exchange variation income	471	820	1,534	1,886
Present value adjustment (AVP)	1,256	2,481	953	1,707
Discounts obtained	35	45	22	54
Other financial income	73	503	780	1,911
	2,750	5,389	5,117	9,219
Net financial result	1,125	2,161	3,714	5,614

	Consolidated			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Financial expenses				
IOF charge and bank fees	(46)	(90)	(29)	(99)
Loans and financing	(325)	(678)	(451)	(879)
Exchange variation expenses	(617)	(1,153)	(525)	(1,924)
Present value adjustment (AVP)	(579)	(1,198)	(340)	(614)
Discounts granted	-	(3)	-	(1)
Other financial expenses	(65)	(117)	(60)	(94)
	(1,632)	(3,239)	(1,405)	(3,611)
Financial income				
Interest income	199	413	481	694
Yield from short-term investments	755	1,207	1,383	3,034
Exchange variation income	471	820	1,534	1,886
Present value adjustment (AVP)	1,256	2,481	953	1,707
Discounts obtained	36	49	26	63
Other financial income	76	507	780	1,911
	2,793	5,477	5,157	9,295
Net financial result	1,161	2,238	3,752	5,684

25. Transactions and balances with related parties

Related-party transactions are those between the Company and its subsidiaries, other companies controlled by shareholders of the Company, key management professionals and other related parties. During the period ended June 30, 2023 and the fiscal year ended December 31, 2022, the Company conducted the following transactions with related parties:

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25. Transactions and balances with related parties--Continued

	Term	Parent Company				Consolidated			
		Assets/Liabilities		Profit or Loss		Assets/Liabilities		Profit or Loss	
		6/30/2023	12/31/2022	6/30/2023	12/31/2022	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Subsidiaries									
Unicasa North America, LLC									
Trade receivables	90 days	3,579	1,605						
Sale of furniture		-	-	2,317	4,554	-	-	-	-
Sale of property and equipment		-	-	1,373	-	-	-	-	-
Commission expenses		-	-	(387)	(1,564)	-	-	-	-
Unicasa Comércio de Móveis Ltda.									
Trade receivables	90 days	1	-	-	-	-	-	-	-
Sales of furniture		-	-	1	23	-	-	-	-
Controlled by shareholders of									
Unicasa Indústria de Móveis S.A.									
Even Construtora e Incorporadora S.A.									
Trade receivables	30 days	46	4,310	-	-	46	4,310	-	-
Advances from customers		-	-	383	12,822	-	-	383	12,822
Sales of furniture		-	-	-	-	-	-	-	-
Telasul Indústria de Móveis S.A.									
Trade receivables	-	-	-	-	-	-	-	-	-
Sale of scrap		-	-	-	-	-	-	-	-
Resale of items		-	-	-	1	-	-	-	1
Sale of property and equipment		-	-	-	-	-	-	-	-
Related persons and key management professionals									
Trade receivables	93 days	97	-	-	-	97	-	-	-
Sales of furniture		-	-	171	38	-	-	171	38

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

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

Management Compensation

The Company paid its managers (Statutory Board of Executive Officers and Board of Directors) total compensation in the amount of R\$1,448 in the period ended June 30, 2023 (R\$2,638 on December 31, 2022). The Company does not offer to its key personnel compensation benefits in the following categories: (i) post-employment benefits; (ii) long-term benefit; (iii) employment termination benefit; and (iv) share-based compensation.

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26. Financial Instruments

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

The Company's financial instruments measured at their amortized cost are held for the purpose of receiving or payment of contractual cash flows, which consist of principal and interest, recorded at their original value less allowance for losses and present value adjustment when applicable. The financial instruments and their outstanding balances on June 30, 2023 and December 31, 2022, are shown below:

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Financial assets				
Cash and cash equivalents (Note 3)	20,057	18,531	26,099	23,528
Financial investments (Note 4)	8,516	8,156	8,516	8,156
Trade accounts receivable (Note 5)	39,766	41,944	37,124	43,889
Loans granted (Note 8)	2,000	1,299	2,000	1,299
Other assets (Note 10)	5,507	8,176	9,399	11,410
Financial liabilities				
Loans and financing (Note 15)	(7,143)	(10,008)	(7,143)	(10,008)
Leases payable (Note 16)	-	-	(9,010)	-
Trade accounts payable	(11,285)	(3,614)	(13,046)	(8,144)
Interest on equity (Note 20)	-	(10,617)	-	(10,617)
Contractual obligations (Note 18)	(51,459)	(38,099)	(59,315)	(42,437)
Other current and non-current liabilities (Note 19)	(2,259)	(4,916)	(2,348)	(4,939)
Net financial instruments	3,700	10,852	(7,724)	12,137

27. Financial risk management

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

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

- **Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument fluctuates due to variations in market prices. Market prices encompass three types of risk: interest rate, exchange, and price, 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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27. Financial risk management—Continued

- **Market risk**--Continued

- I. **Interest rate risk**--Continued

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

- II. **Exchange risks**

- Cash and accounts receivable in foreign currency

On June 30, 2023, the Company had cash in foreign currency of EUR 5 (R\$31) and balance of accounts receivable from exports equivalent to USD1,339 (USD1,467 on December 31, 2022).

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

- Sensitivity to exchange rates

In order to verify the sensitivity of indexes of assets and liabilities in foreign currency, with representativeness, two different scenarios were defined to analyze the sensitivity on exchange rate oscillations. This analysis considers depreciation of exchange rate by 25% and 50% over the exchange rate on June 30, 2023. These assumptions were defined based on the Management's expectations for variations in the exchange rate on the maturity dates of respective agreements subject to these risks.

- Accounts receivable in foreign currency

	Reference amounts			
	Balance of accounts receivable - USD	Balance of accounts receivable - R\$	U.S. dollar rate	Impacts on income before taxation
Probable scenario (book value)	1,339	6,124	4.82	-
Possible scenario - 25%	1,339	4,833	3.61	(1,291)
Possible scenario 50%	1,339	3,227	2.41	(2,897)

- Trade payables in foreign currency

	Reference amounts			
	Balance of accounts payable - EURO	Balance of accounts payable - R\$	Euro rate	Impacts on income before taxation
Probable scenario (book value)	610	3,213	5.26	-
Possible scenario - 25%	610	4,013	6.58	(800)
Possible scenario 50%	610	4,812	7.89	(1,599)

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27. Financial risk management—Continued

- **Market risk**--Continued

III. **Commodity price risk**

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

- **Credit risk**

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

Accounts receivable

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

Credit limits are established for all clients based on internal rating criteria. On June 30, 2023, the Company had 38 clients (34 clients on December 31, 2022), representing 50.23% (50.18% on December 31, 2022) of all receivables due. These clients operate with several stores in Brazil. No client individually represents more than 10% of the sales. The Company has security interest and monitors its exposure.

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

Bank deposits

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

- **Liquidity risk**

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

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27. Financial risk management—Continued

- **Liquidity risk**--Continued

The consolidated financial liability on June 30, 2023 consisted of trade payables amounting to R\$11,285, of which R\$7,848 falling due in up to 90 days. The Company has only one loan and financing facility contracted and, accordingly, effects of future interest are virtually nonexistent.

- **Capital stock management**

The Company manages its capital structure and adjusts it considering the changes in economic conditions. The capital structure arises from choosing between shareholders' equity (capital injections and retained earnings) and loan capital to finance its operations. Management adopts as a financing practice the shareholders' equity generated by its operations, and monitors its debt in such a way as to optimize its cash flows and its present value. There were no changes in goals, policies or processes during the period ended June 30, 2023 and fiscal year ended December 31, 2022.

The financial leverage ratio is shown below:

	Parent Company		Consolidated	
	6/30/2023	12/31/2022	6/30/2023	12/31/2022
Loans and financing	7,143	10,008	7,143	10,008
Leases payable	-	-	9,010	-
Trade payables	11,285	3,614	13,046	8,144
(-) Cash and cash equivalents	(20,057)	(18,531)	(26,099)	(23,528)
(-) Financial investments	(8,516)	(8,156)	(8,516)	(8,156)
Surplus cash/net debt	(10,145)	(13,065)	5,416	(13,532)
Shareholders' equity	192,763	188,732	192,763	188,732
Financial leverage ratio			2.8%	

28. Insurance

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

Coverage	Coverage period		Currency	Amount insured
	From	To		
Fire, Lightning Strike, Explosion and Implosion	2022	2023	BRL	220,000
Loss of profits	2022	2023	BRL	18,447
General civil liability				
National	2022	2023	BRL	9,000
Foreign products overall	2022	2023	BRL	50,000
Civil liability for management – D&O	2022	2023	BRL	20,000

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29. Information by segment

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

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

	Consolidated			
	04/01/23 to 06/30/23	01/01/23 to 06/30/23	04/01/22 to 06/30/22	01/01/22 to 06/30/22
Domestic market				
Exclusive stores	42,377	85,327	43,971	91,130
Multibrand stores	6,188	11,600	8,902	18,040
Unicasa Corporate	4,642	6,888	7,219	14,689
Other revenues	481	816	625	1,405
	53,688	104,630	60,717	125,264
Export market	8,540	16,645	10,036	17,461
Total gross revenue from sales	62,228	121,275	70,753	142,725

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

Report on review of quarterly information

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

Introduction

We have reviewed the separate and consolidated interim financial statements of Unicasa Indústria de Móveis S.A. ("Company"), included in the Quarterly Information (ITR), referring to the quarter ended June 30, 2023, comprising the balance sheet as of June 30, 2023, and the respective interim statements of income and of comprehensive income for the three- and six-month periods then ended, and of changes in equity and of cash flows for the six-month period then ended, including the notes to the financial statements.

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

Scope of Review

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

Conclusion on the interim information

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

Other matters

Statements of value added

The quarterly information referred to above includes the separate and consolidated statements of value added for the six-month period ended June 30, 2023, prepared under the responsibility of the management of the Company and presented as supplementary information for the purposes of IAS 34. These statements were reviewed together with the quarterly financial information to verify if they are reconciled with the interim accounting statements, and accounting records, as applicable, and whether their form and content are in accordance with the criteria defined in Technical Pronouncement CPC 09 – "Demonstração do Valor Adicionado". Based on our review, nothing has come to our attention that would lead us to believe that these statements of value added have not been prepared, in all their material respects, in accordance with criteria defined in this Technical Pronouncement and consistently with the individual and consolidated interim financial statements taken as whole.

Porto Alegre, August 11, 2023

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

Rafael Biedermann Mariante
Accountant CRC 1SP243373/O-0

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

Opinion of the Audit Committee

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

Internal Auditors

Internal Auditors presented to the Committee the 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 First Quarter of 2023 and the Key Audit Matters.

Financial Statements

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

Conclusion

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

Reports and Declarations / Management Declaration on Financial Statements

Management Declaration on Financial Statements

In compliance with item VI, Article 27 of CVM Resolution 80 of March 29, 2022, the Management of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the Interim Financial Statements of the Company for the year ended June 30, 2023, authorizing their conclusion on this date.

Bento Gonçalves, August 14, 2023.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer

Luciano André Merigo
Manufacturing Officer

Reports and Declarations / Management Declaration on Independent Auditors Report

Management Declaration on Independent Auditors Report

In compliance with item V, Article 27 of CVM Resolution 80 of March 29, 2022, the Management of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the content and opinion contained in the report of Independent Auditors on the Quarterly Financial Statements of the Company for the year ended June 30, 2023, issued on this date.

Bento Gonçalves, August 14, 2023.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer

Luciano André Merigo
Manufacturing Officer