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APRESENTAÇÃO DE RESULTADOS

4T24

14/03/2025

Disclaimer

As afirmações contidas neste documento relacionadas a perspectivas sobre os negócios, projeções sobre resultados operacionais e financeiros e aquelas relacionadas a perspectivas de crescimento da LWSA S/A são meramente projeções e, como tais, são baseadas exclusivamente nas expectativas da Diretoria sobre o futuro dos negócios. Essas expectativas dependem, substancialmente, das condições de mercado, do desempenho da economia brasileira, do setor e dos mercados internacionais e, portanto, sujeitas à mudança sem aviso prévio. Todas as variações aqui apresentadas são calculadas com base nos números em milhões de reais (exceto quando informado), assim como os arredondamentos. O presente relatório de desempenho inclui dados contábeis e não contábeis tais como operacionais, financeiros orgânico e proforma e projeções com base na expectativa da Administração da Companhia. Os dados não contábeis não foram objeto de revisão por parte dos auditores independentes da Companhia

Rafael Chamas
CEO

Iwsa

Recap 2024

Fundamentos operacionais sólidos

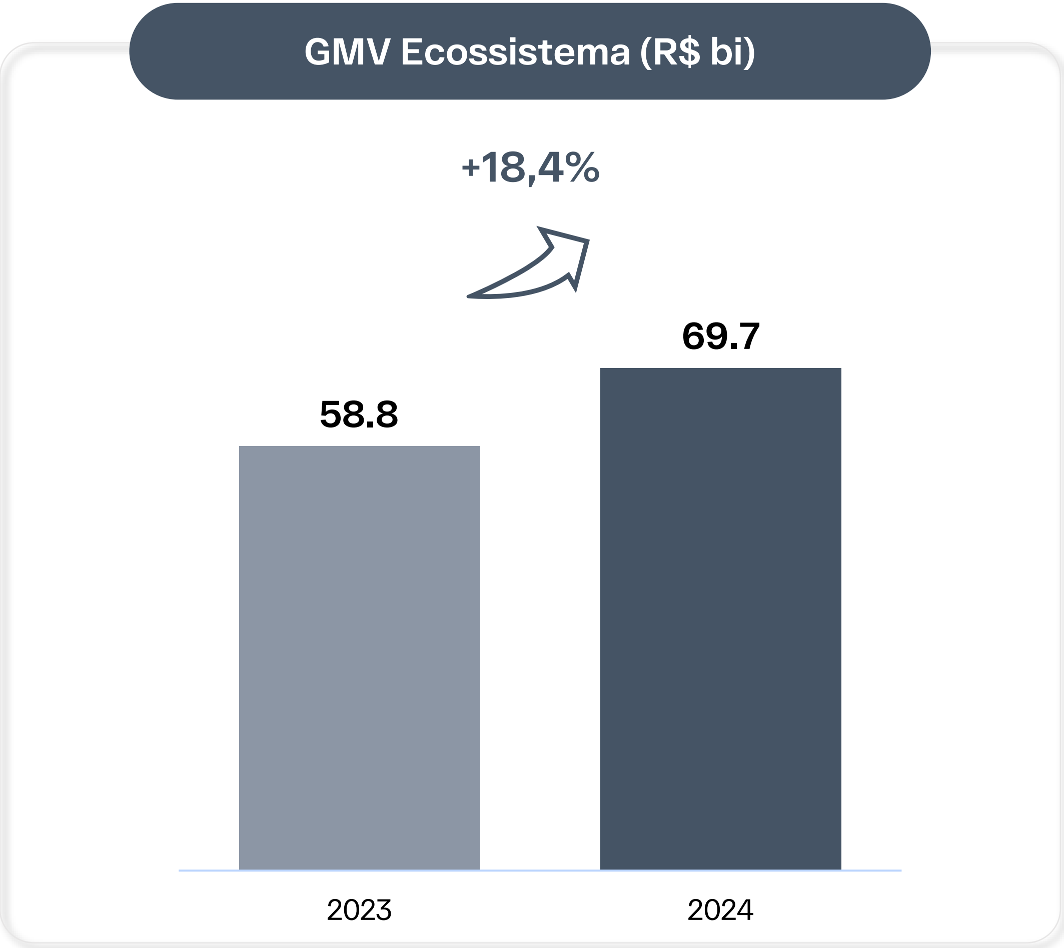
Expansão de Rentabilidade

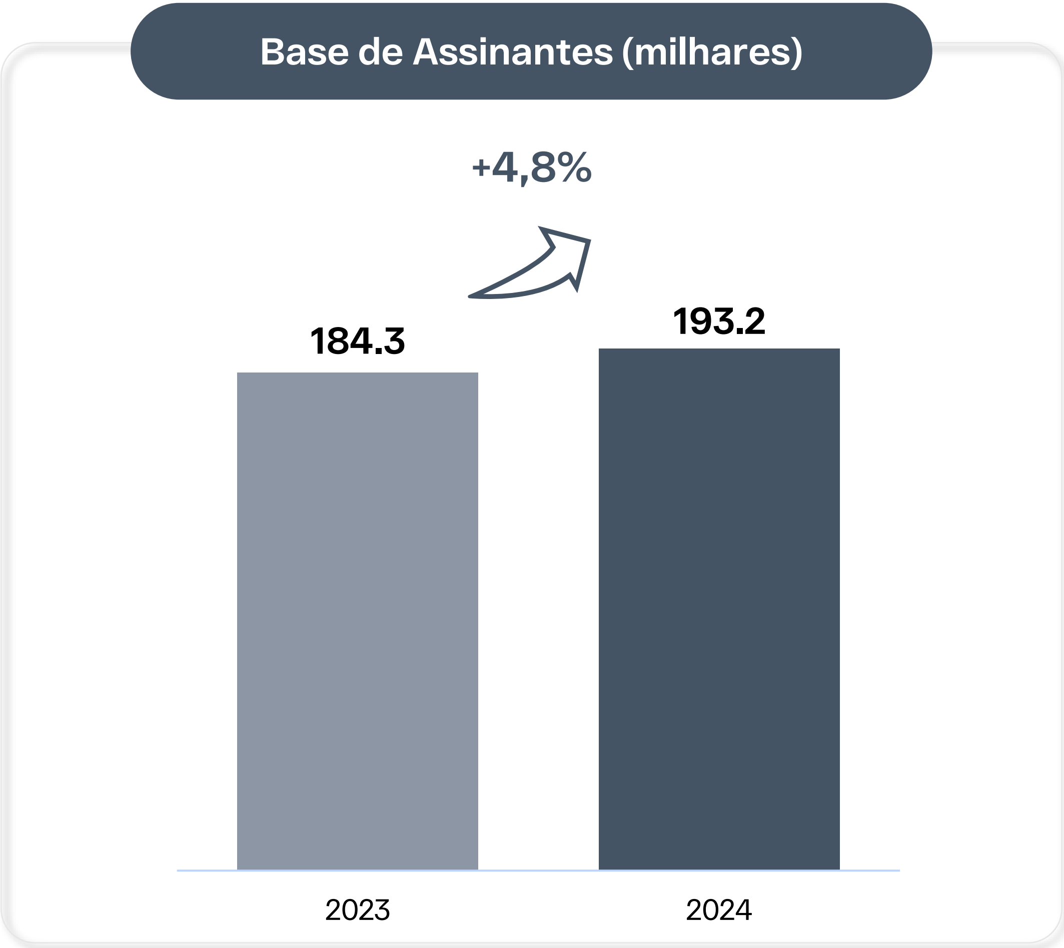
Receita Líquida em 2024

Simplificamos a nossa oferta de produtos

Retorno ao Acionista

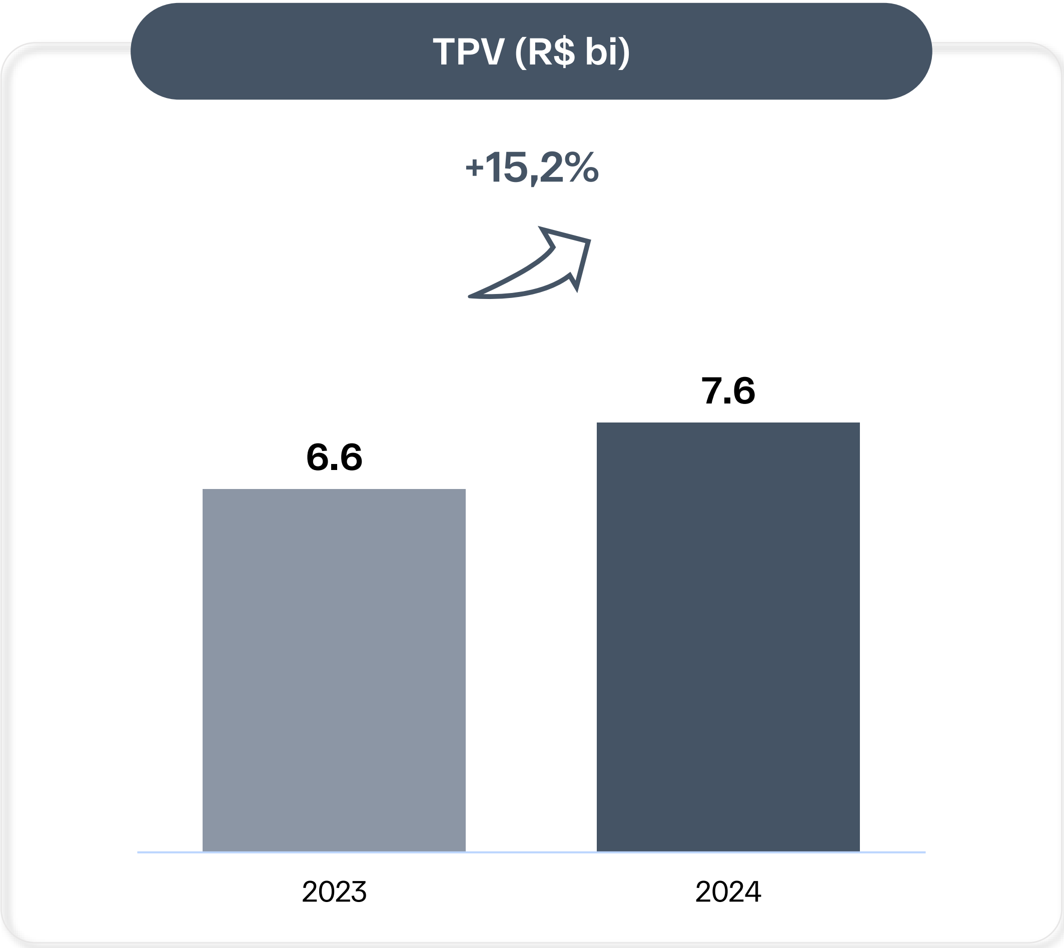
1 Fundamentos operacionais sólidos (1/2)





Receita de Assinatura de Plataforma (+22,3%)

1 Fundamentos operacionais sólidos (2/2)



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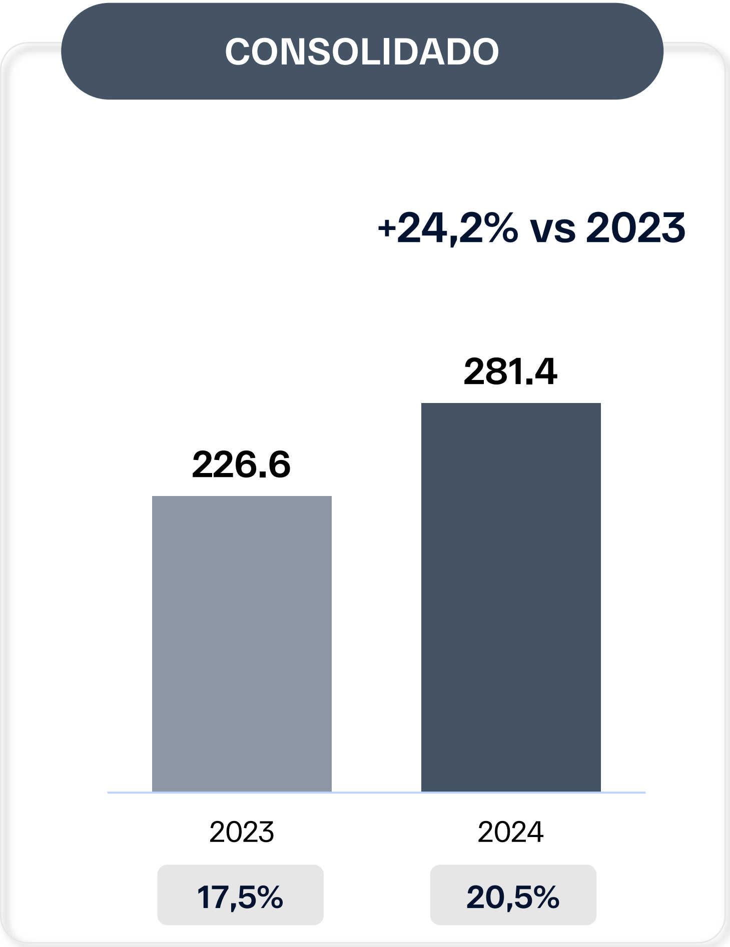
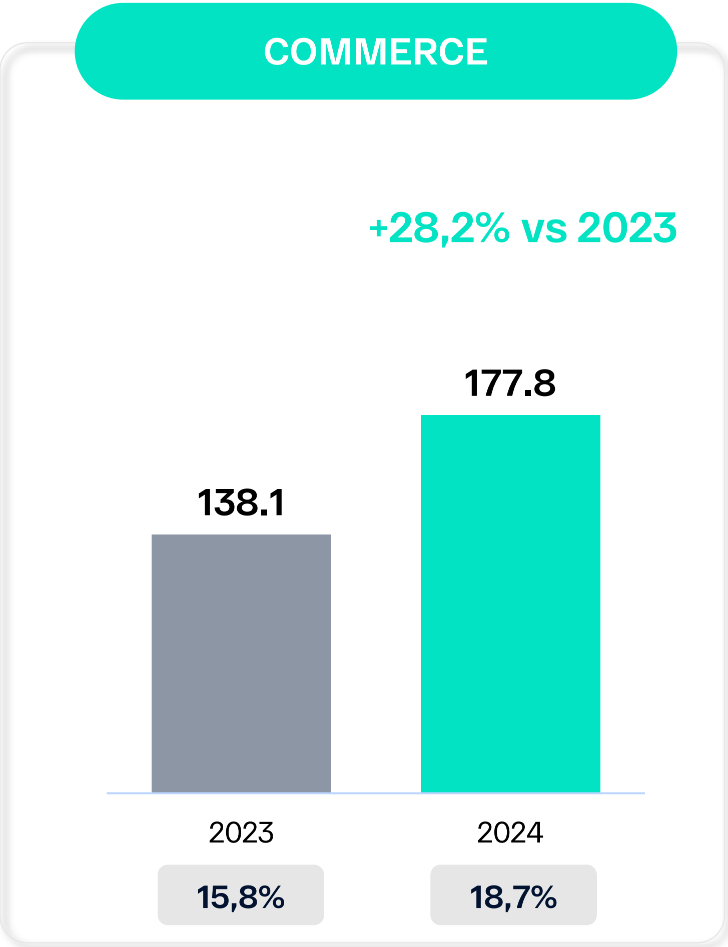
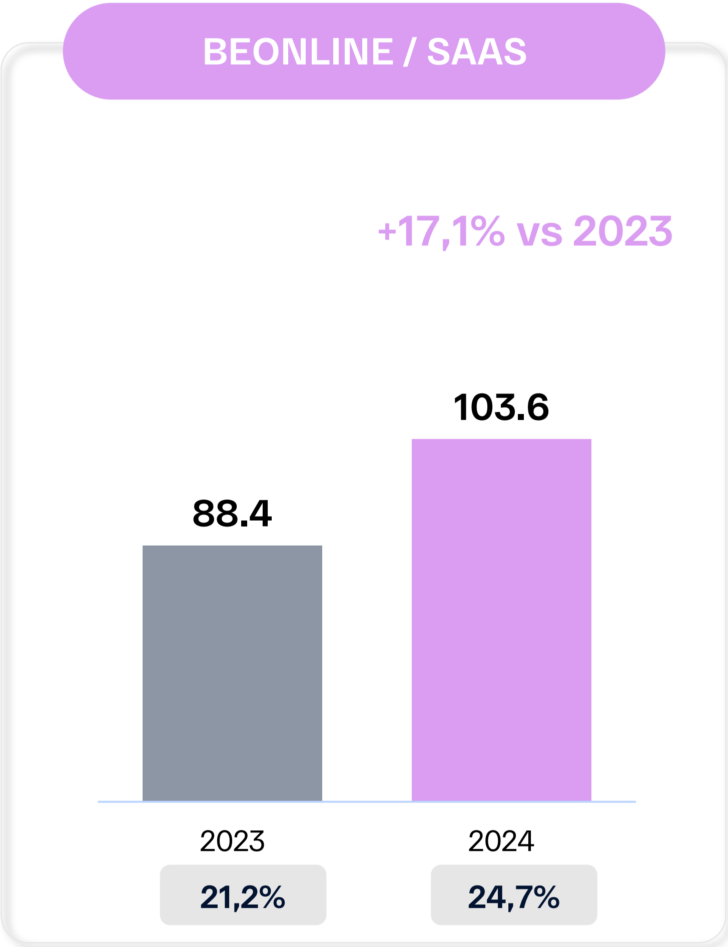
2 Expansão de Rentabilidade

EBITDA Ajustado (R$ mm) e Margem EBITDA Ajustada

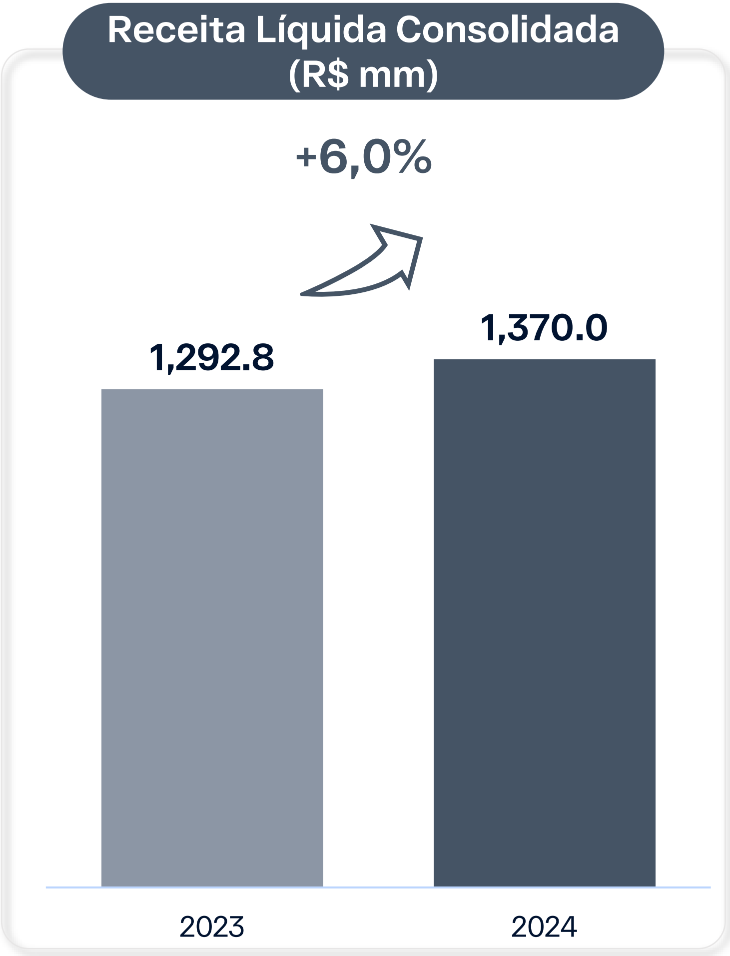


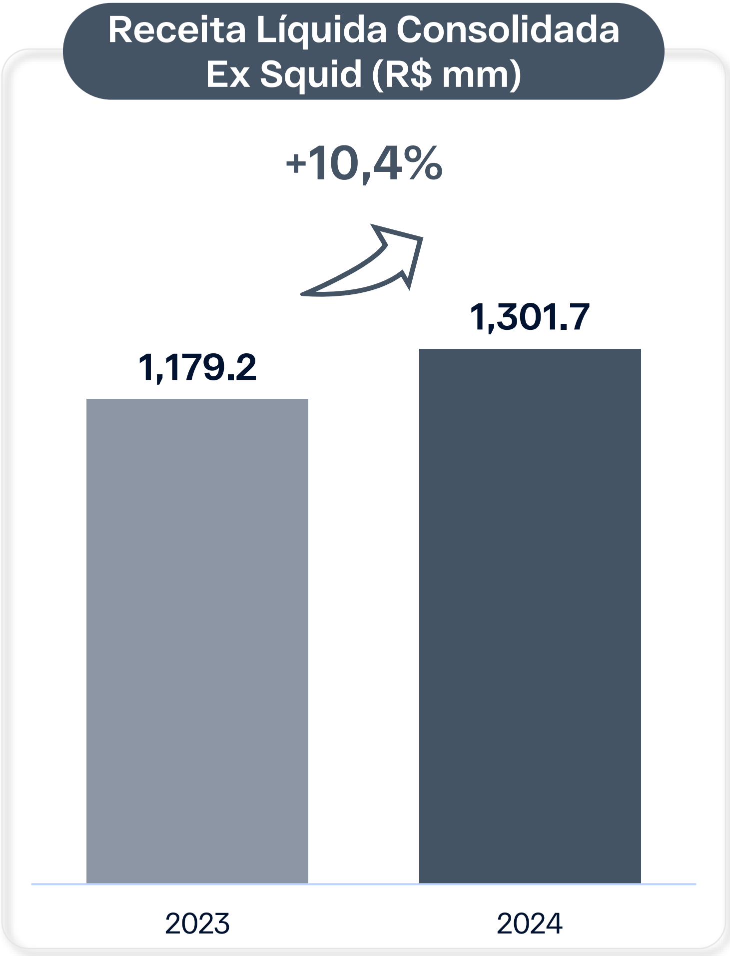


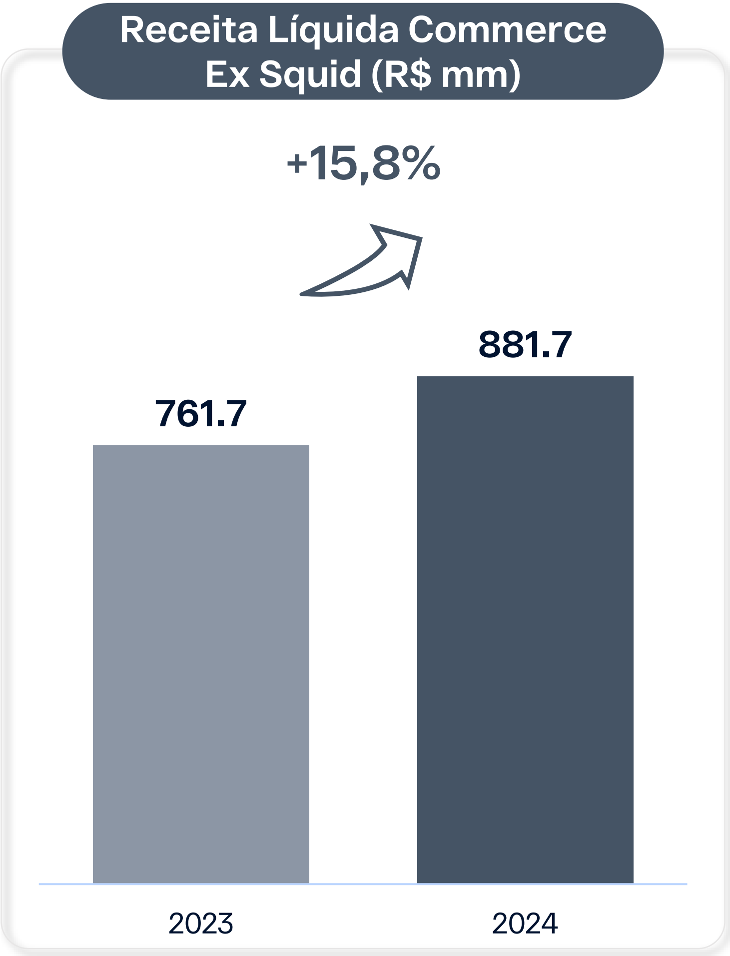


[1] Ajustado por Stock Options e Despesas não Recorrentes

3 Receita Líquida em 2024







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4 Simplificamos a nossa oferta de produtos

Como estar online?	Como vender mais?	Como gerir minhas finanças?	Como entregar meus produtos?	Como gerir o meu negócio?	Como atender o meu cliente?
Hosting	Plataforma de E-commerce	Serviços financeiros	Plataforma logística	ERP	Ferramentas conversacionais

5 Retorno ao Acionista

(i) R$ 192,6 milhões em 2024
(ii) Novo Programa de Recompra em 2025

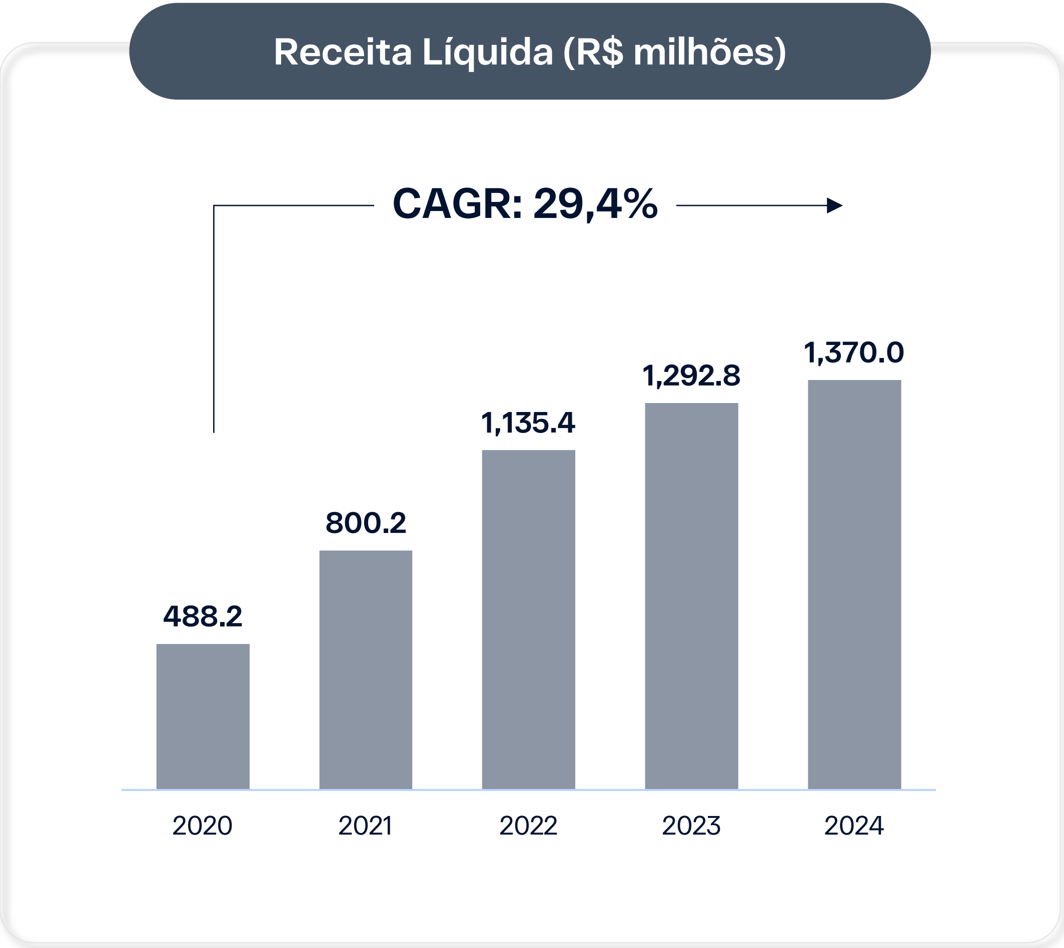
Recompra de Ações

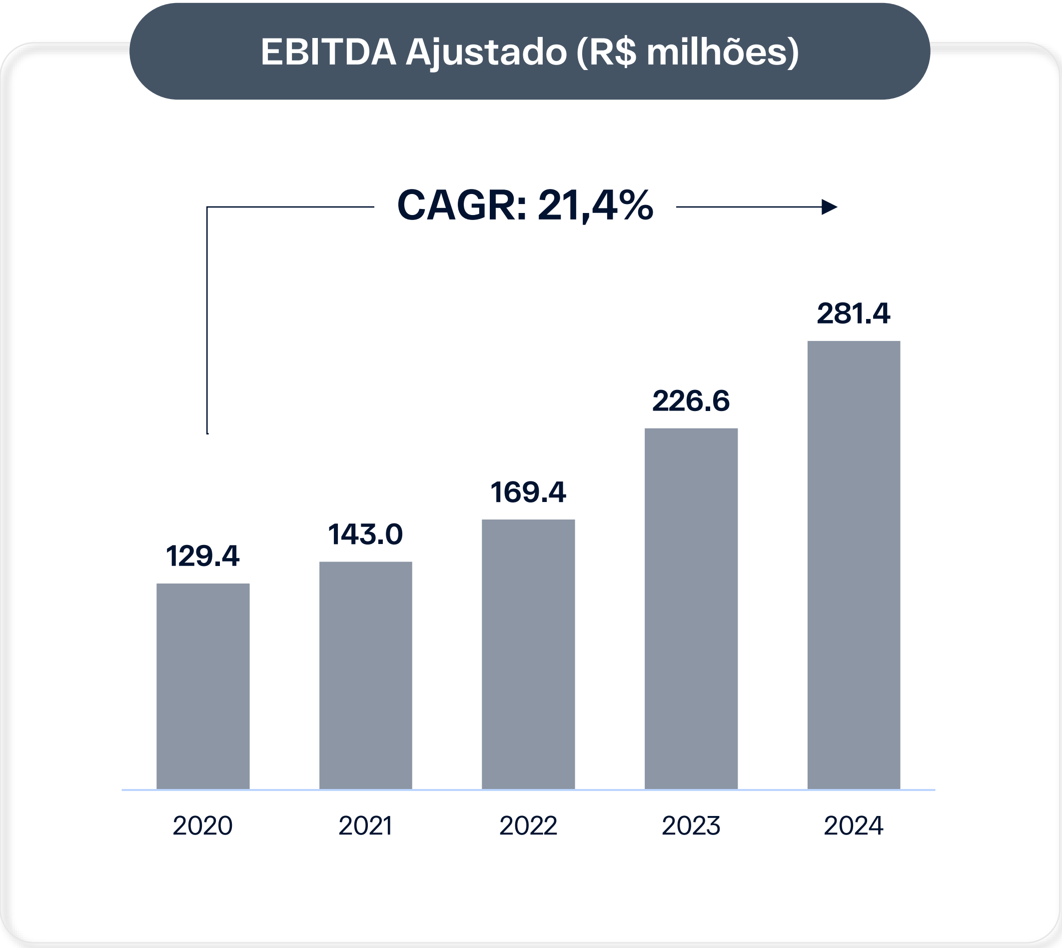
- **R$ 152,6** milhões de ações recompradas entre janeiro e outubro de 2024
- Novo programa de Recompra em 2025 de **38,8 mm** de ações

Dividendos

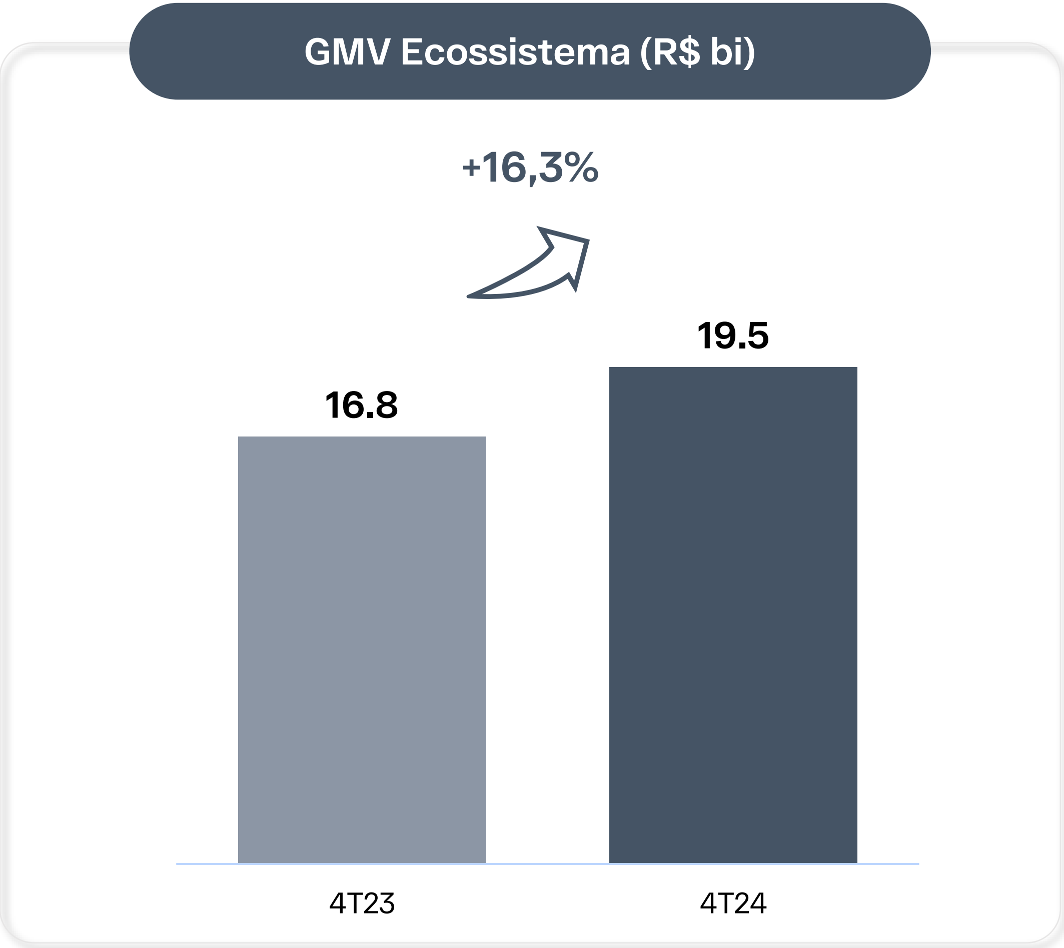
- Montante: **R$ 40,0** milhões
- Valor por ação **R$ 0,07164686**
- Pagamento em 21/11/2024

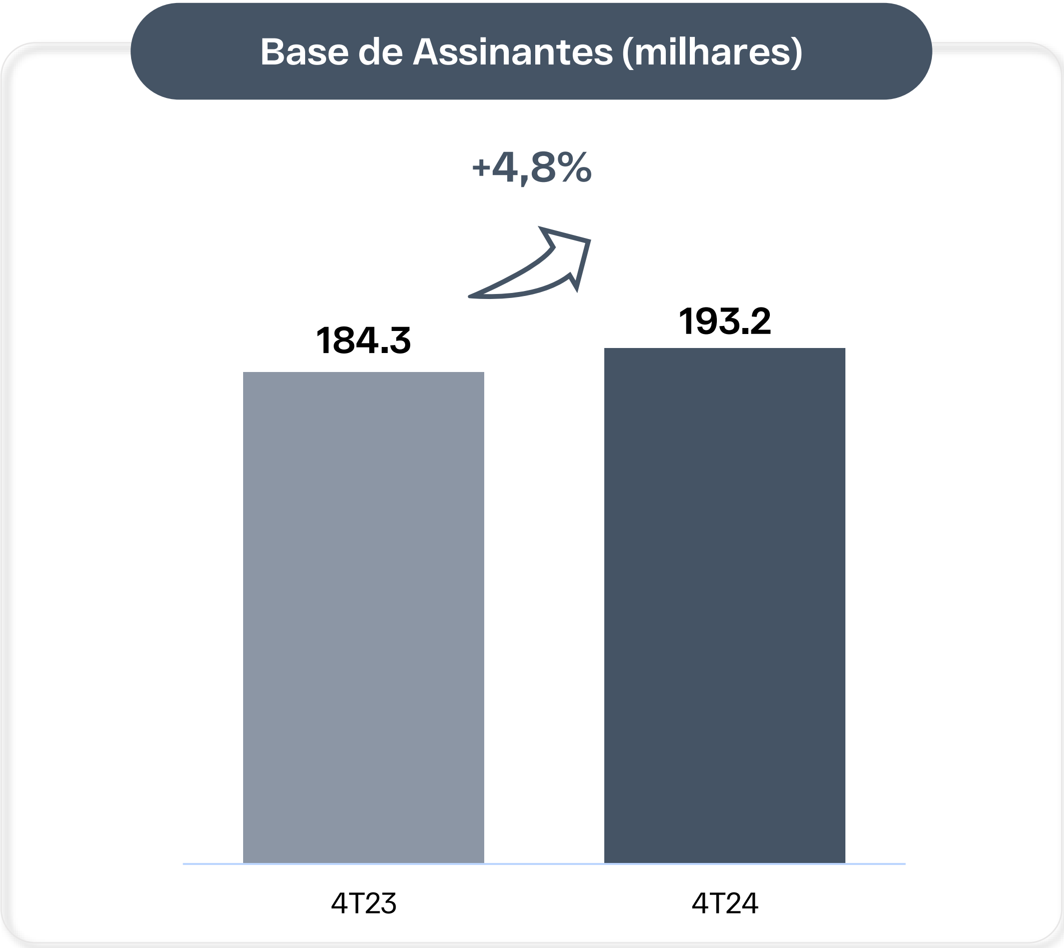
Nossa evolução desde o IPO





Operacionais 4T24

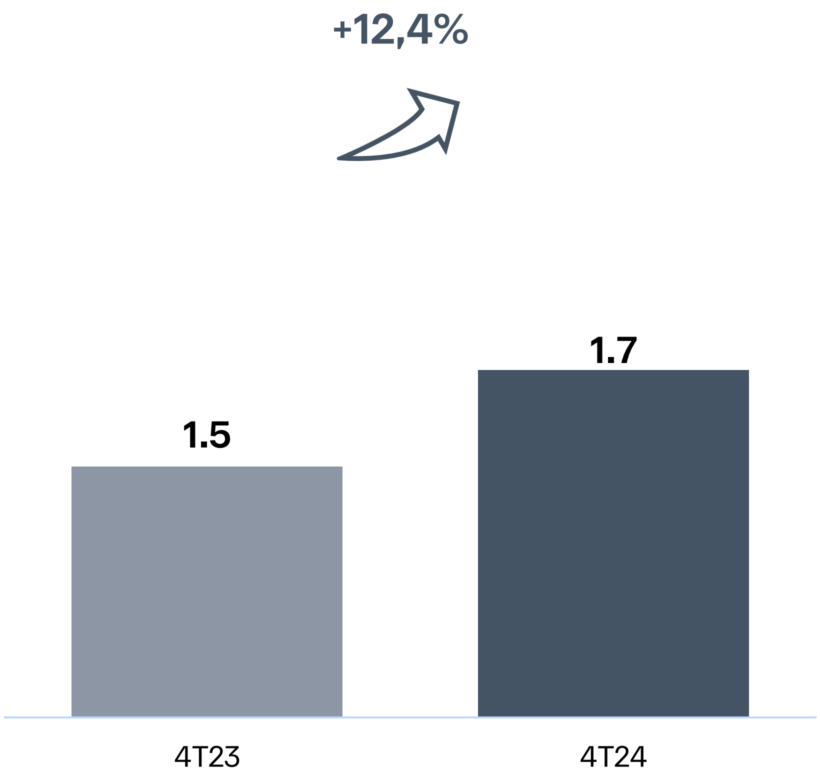




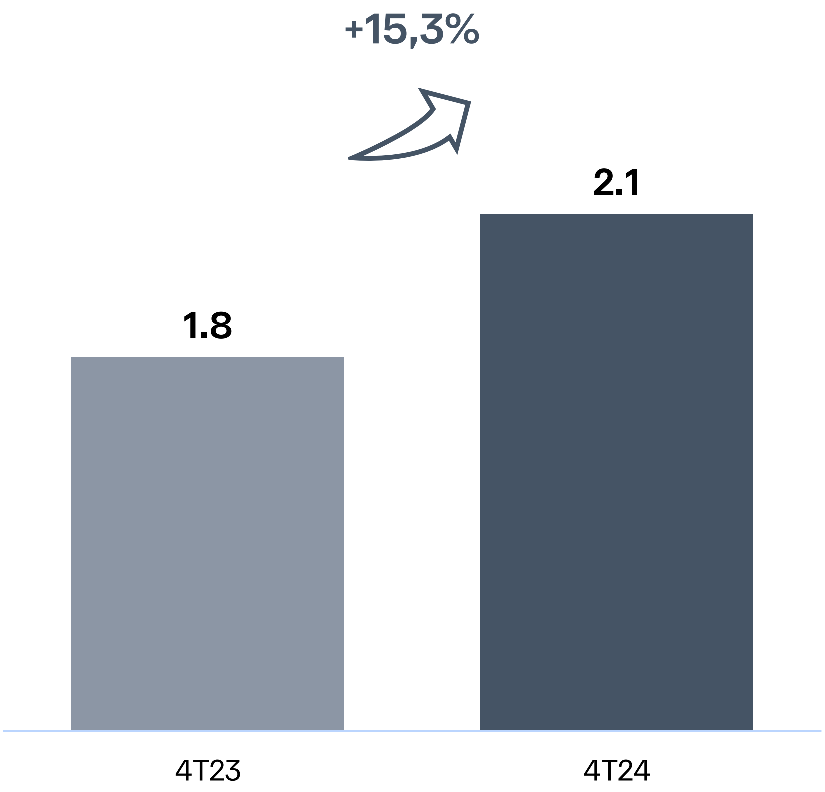
Receita de Assinatura de Plataforma (+20,1%)

Operacionais 4T24

GMV Loja Própria (R$ bi)



TPV (R$ bi)



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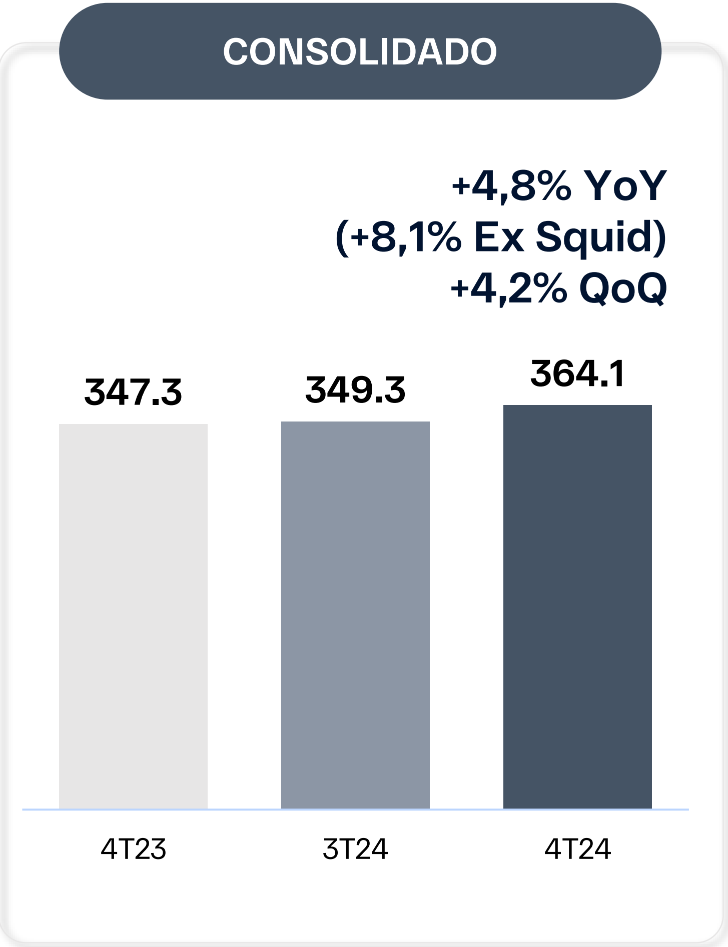
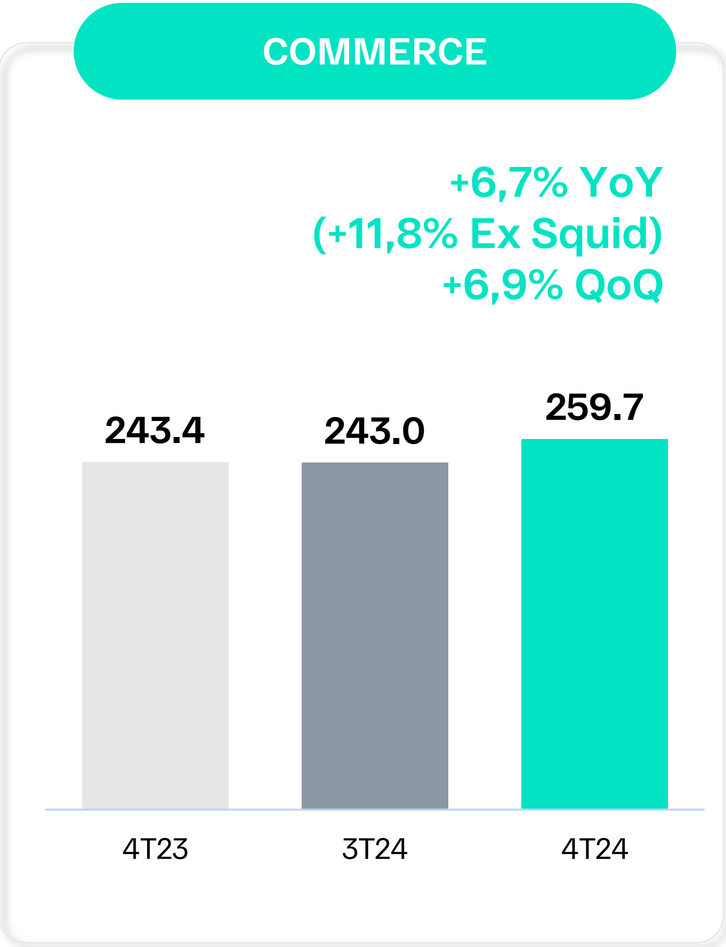
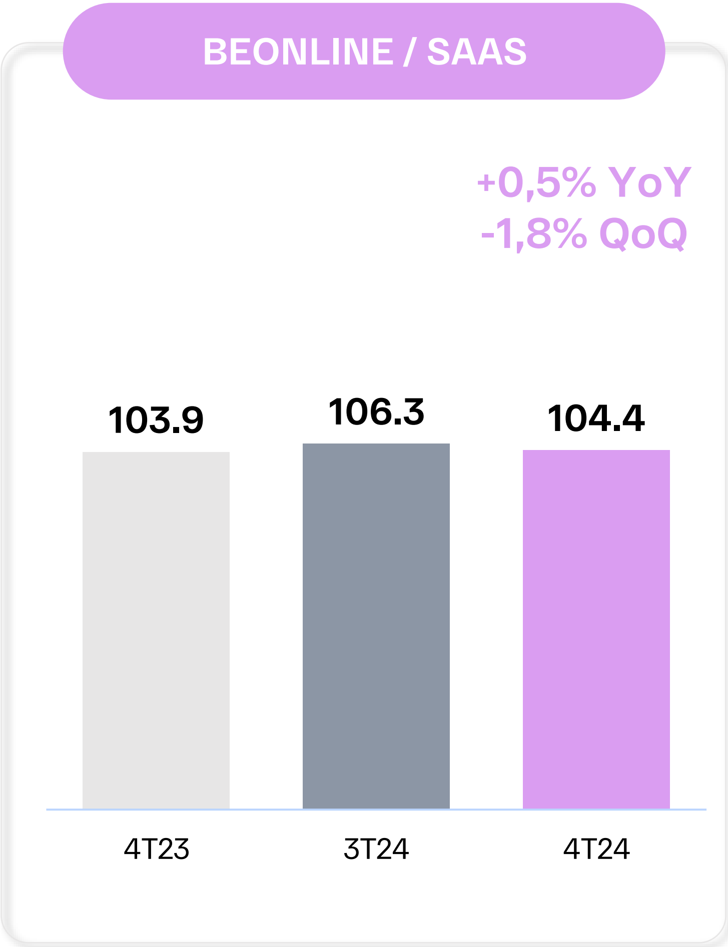
Receita Líquida 4T24

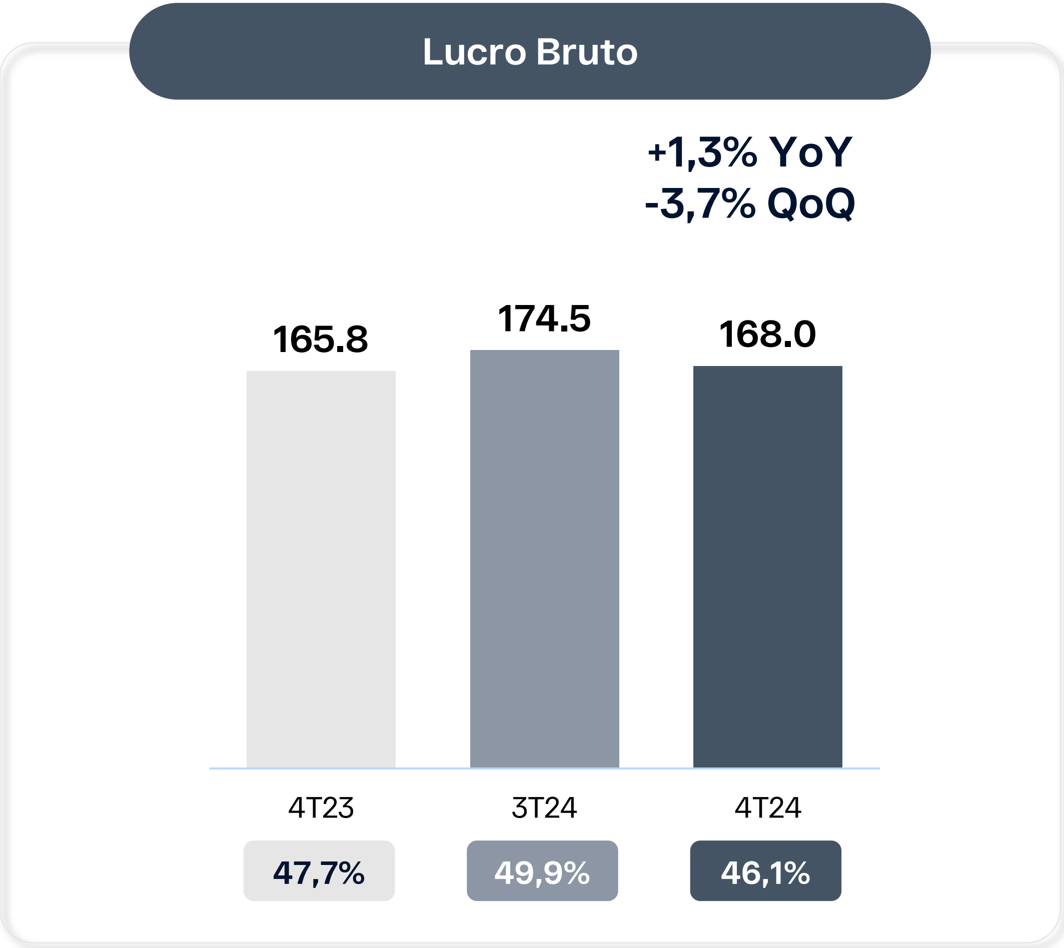
R$ mm

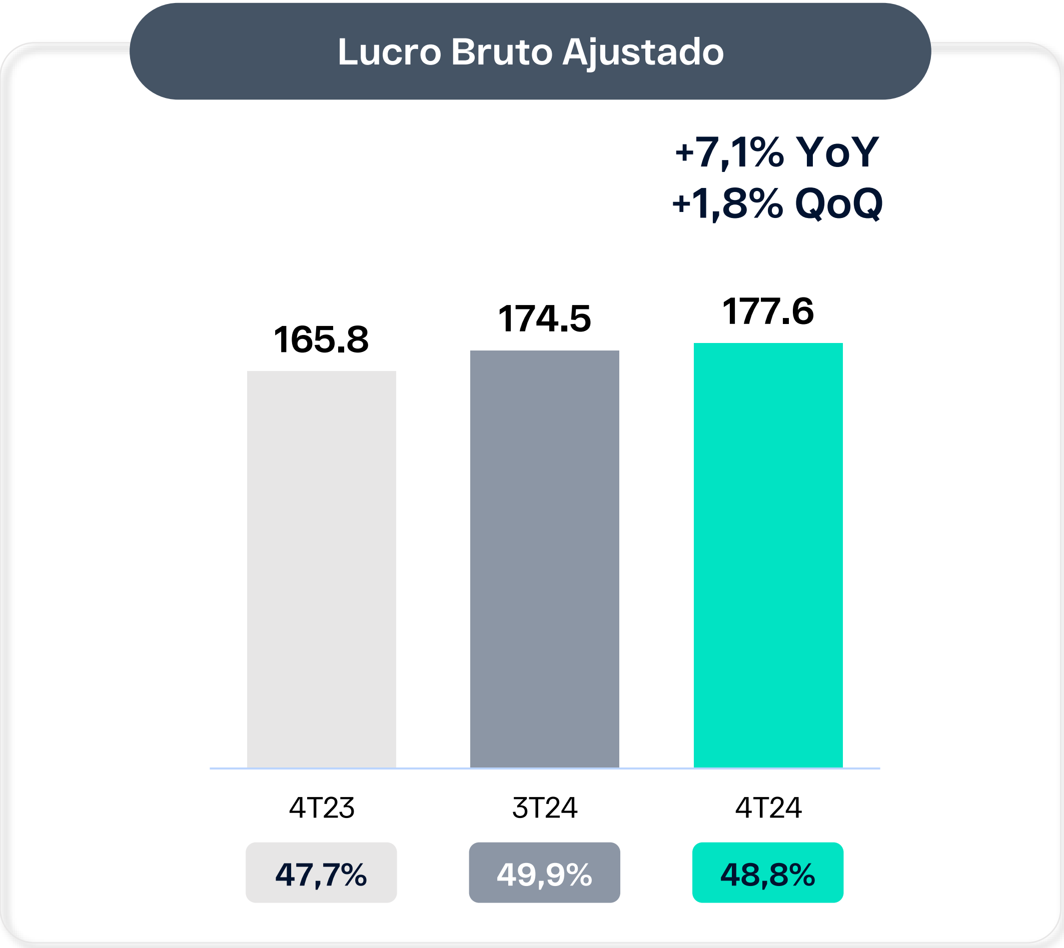






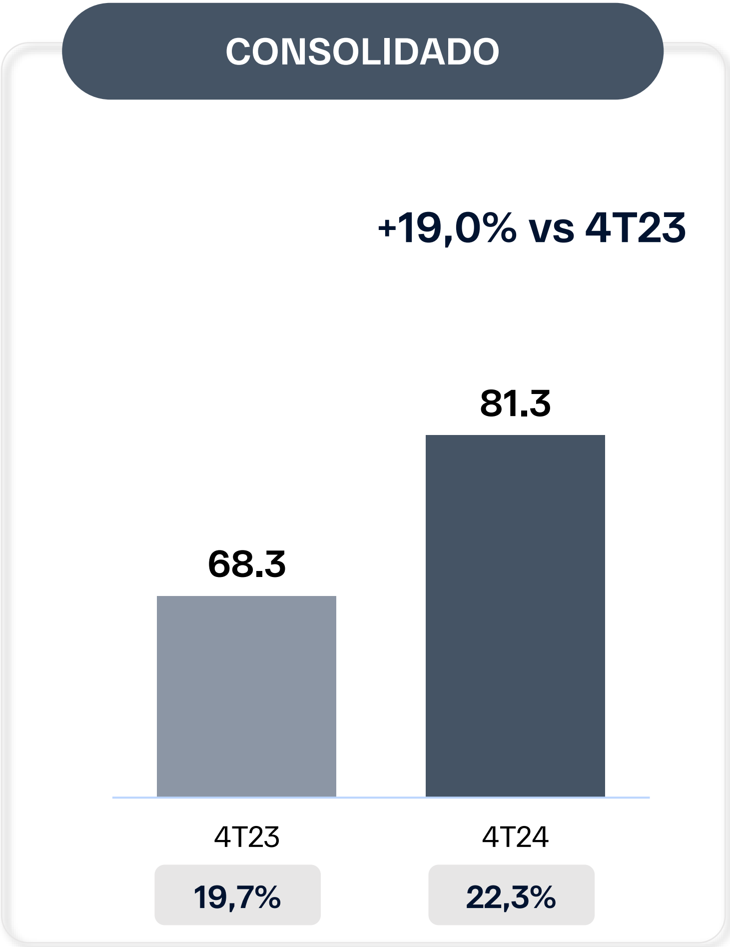
Lucro Bruto e Margem Bruta
R$ mm

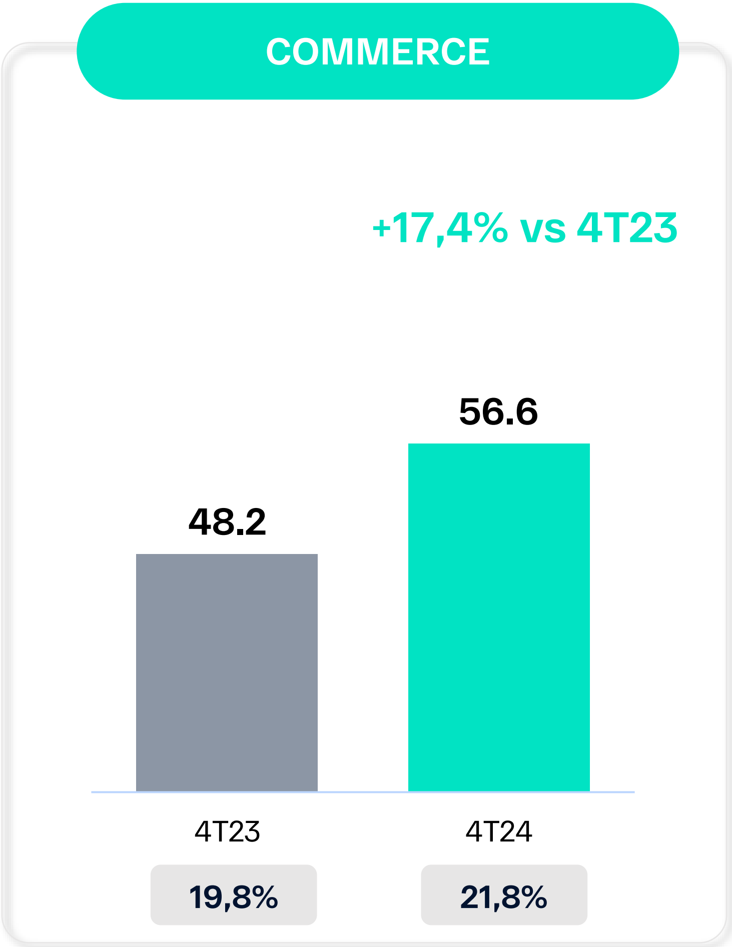


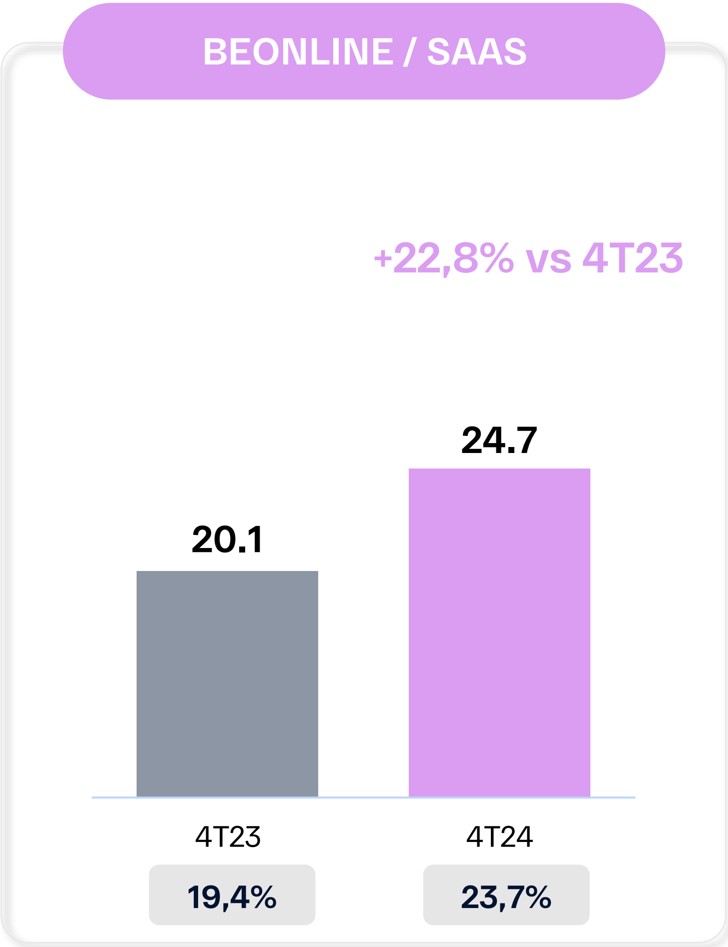


EBITDA Ajustado[1] 4T24 vs 4T23

R$ mm e Margem EBITDA Ajustada em %



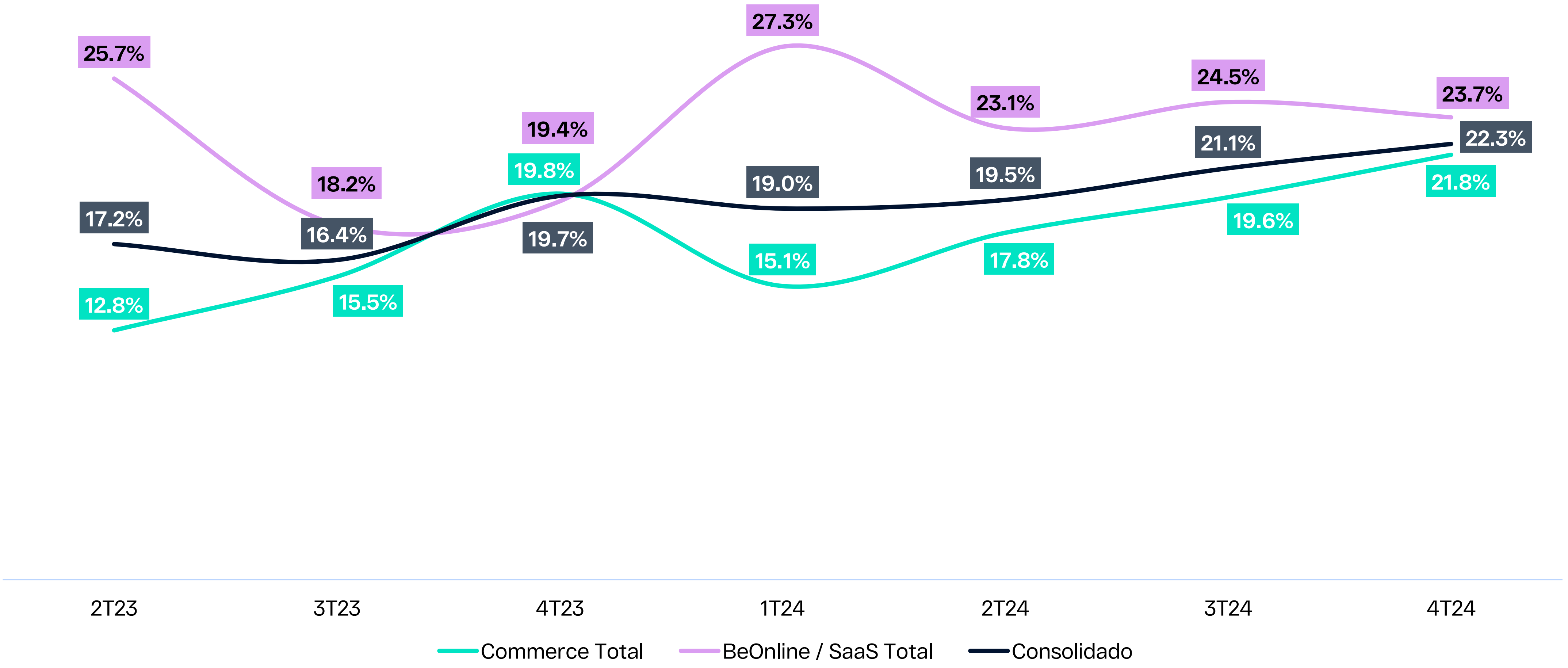




[1] Ajustado por Stock Options e Despesas não Recorrentes

Evolução da Margem EBITDA Ajustado[1] 4T24

Margem EBITDA Ajustada em %



[1] Ajustado por Stock Options e Despesas não Recorrentes

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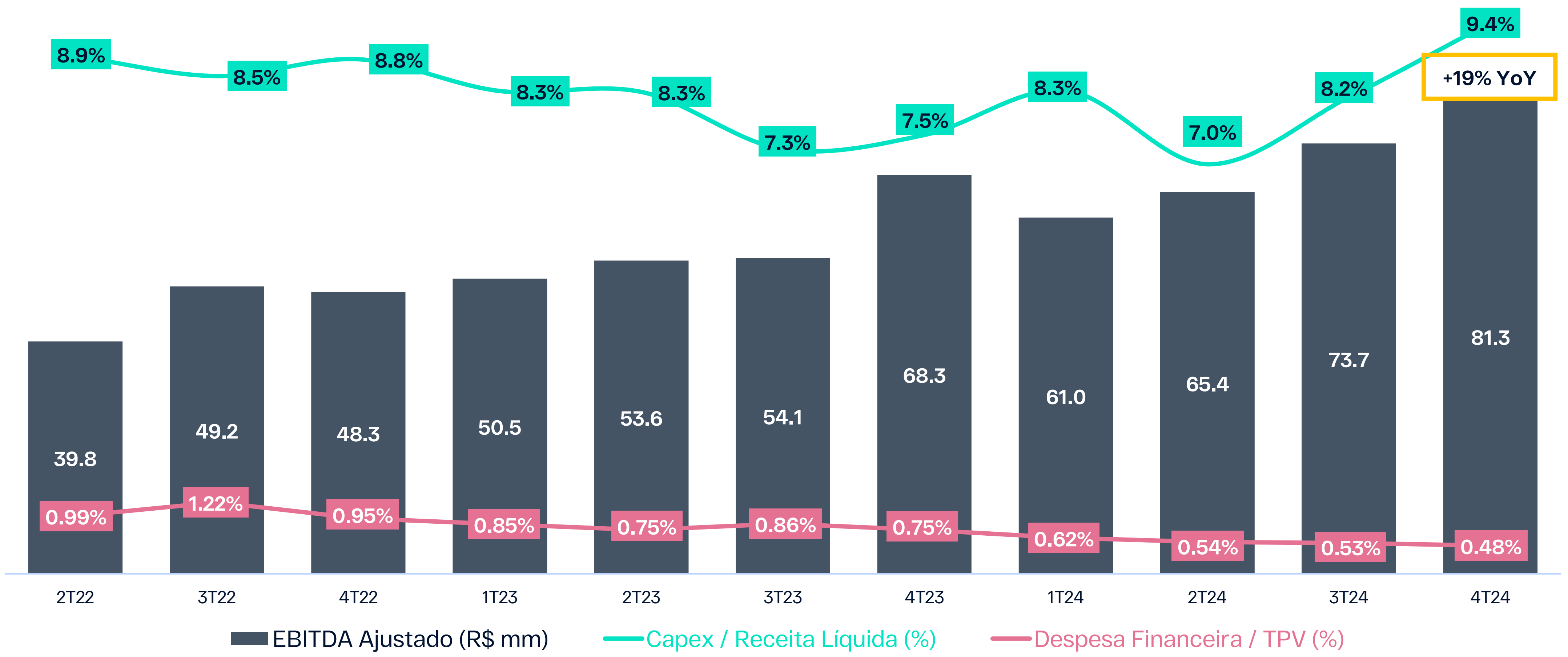
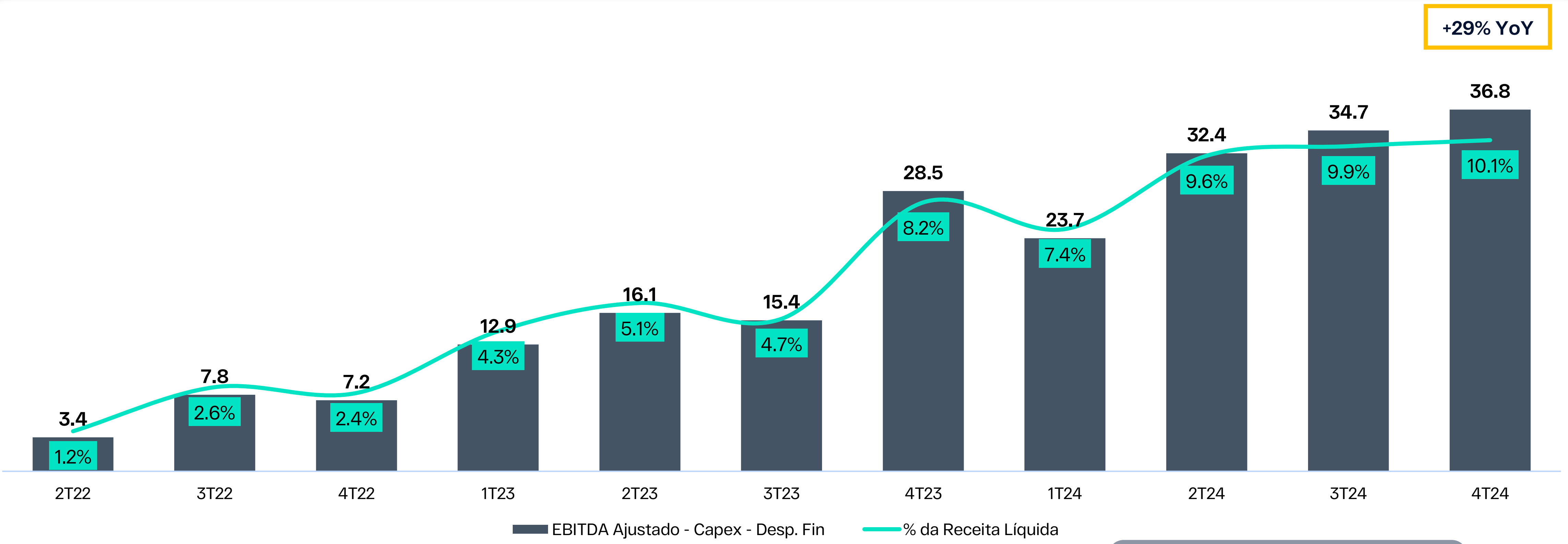
Geração de Caixa: EBITDA Ajustado, Capex e Despesa Financeira



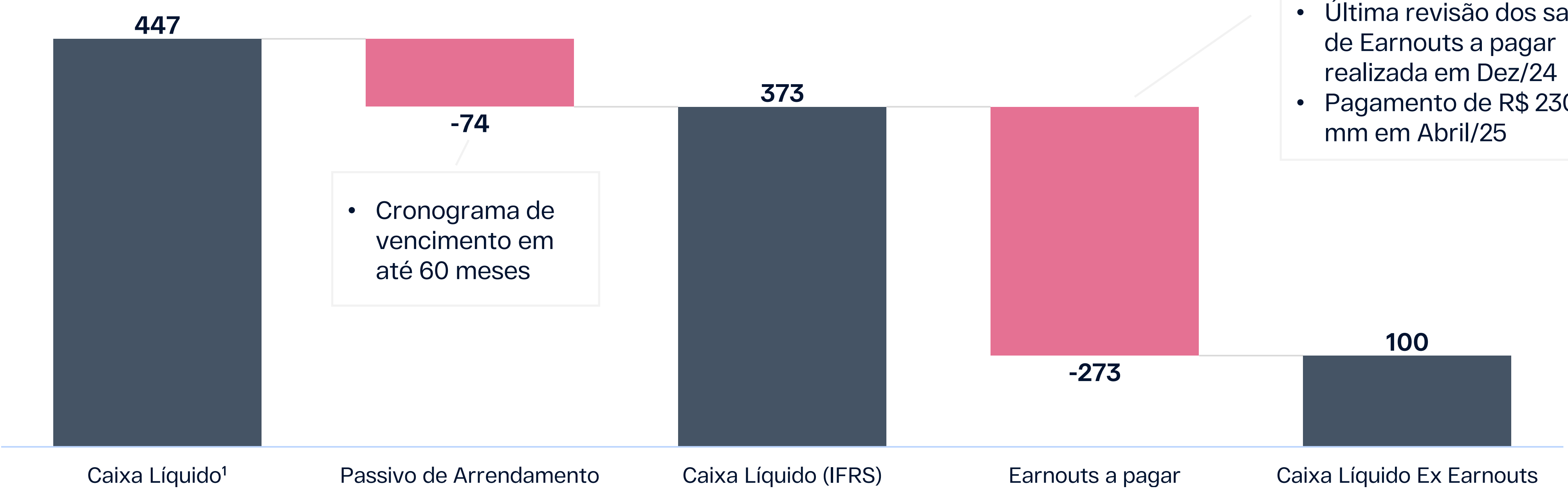
Geração de Caixa: EBITDA Ajustado menos Capex e Despesa Financeira



Em 2024: **R$ 127,5mm**
(+75% vs 2023)

Posição de Caixa Líquida

Consolidado (R$ mm)



- Cronograma de vencimento em até 60 meses

- Última revisão dos saldos de Earnouts a pagar realizada em Dez/24
- Pagamento de R$ 230 mm em Abril/25

- Recompra de ações de **R$ 152 mm** e Dividendos de **R$ 40 mm** em 2024

[1] Caixa Líquido de Empréstimos e Financiamentos

Rafael Chamas
CEO

Principais mensagens para 2025

- Reaceleração do crescimento
- Reestruturação de Squid concluída
- Foco contínuo em Rentabilidade
- Geração de Caixa e Retorno ao Acionista
- Earnout deixa de ser um tema

Q&A

RESULTS PRESENTATION

4Q24

March 14, 2025

Disclaimer

The statements contained in this document related to business prospects, projections on operating and financial results and those related to LWSA S/A's growth perspectives are merely projections and, as such, are based exclusively on the expectations of the Board about the future of the business. These expectations depend materially on market conditions, the performance of the Brazilian economy, the sector and international markets and, therefore, are subject to changes without notice. All variations presented here are calculated based on numbers in millions of reais (unless otherwise stated), as well as rounding. This performance report includes accounting and non-accounting data such as operational, organic and pro forma financial data and projections based on the expectations of the Company's Management. The non-accounting data have not been reviewed by the Company's independent auditors

Rafael Chamas
CEO

Recap 2024

Solid operational fundamentals

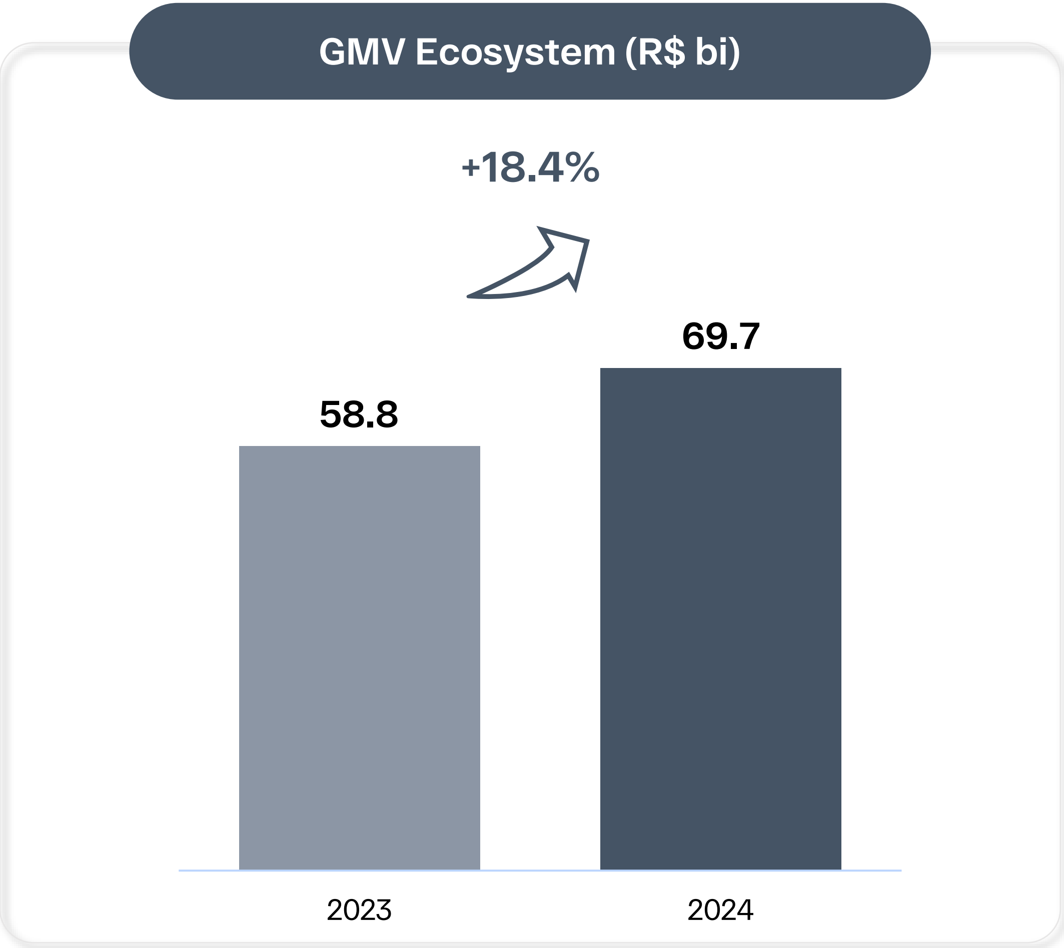
Profitability Expansion

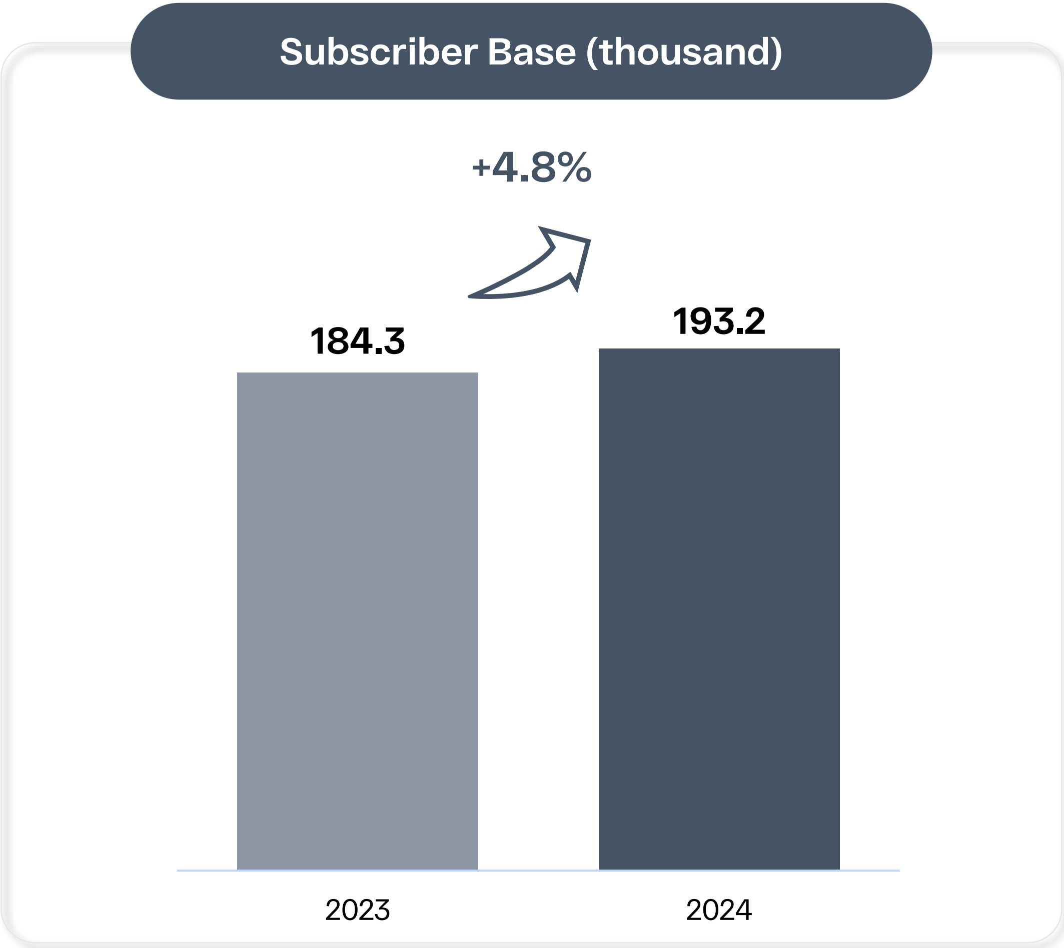
Net Revenue in 2024

We simplified our product offering

Return to Shareholders

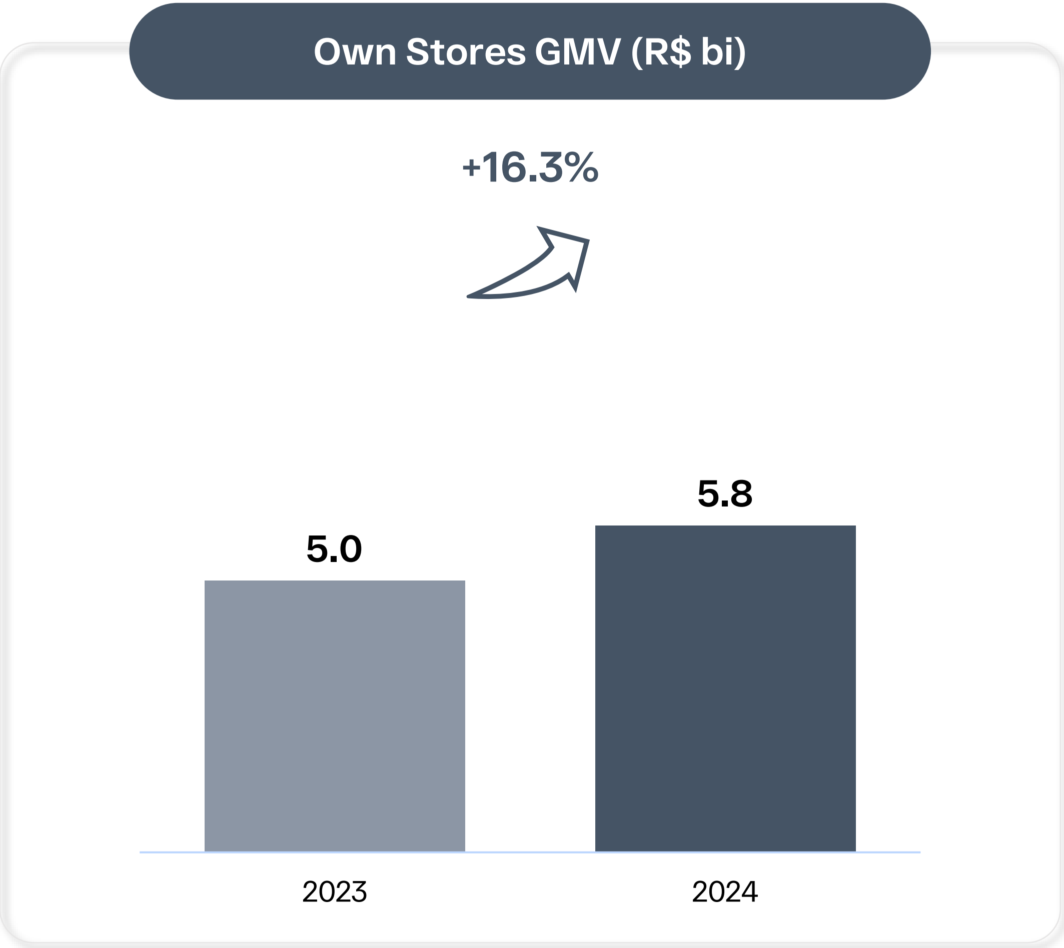
1 Solid operational fundamentals (1/2)

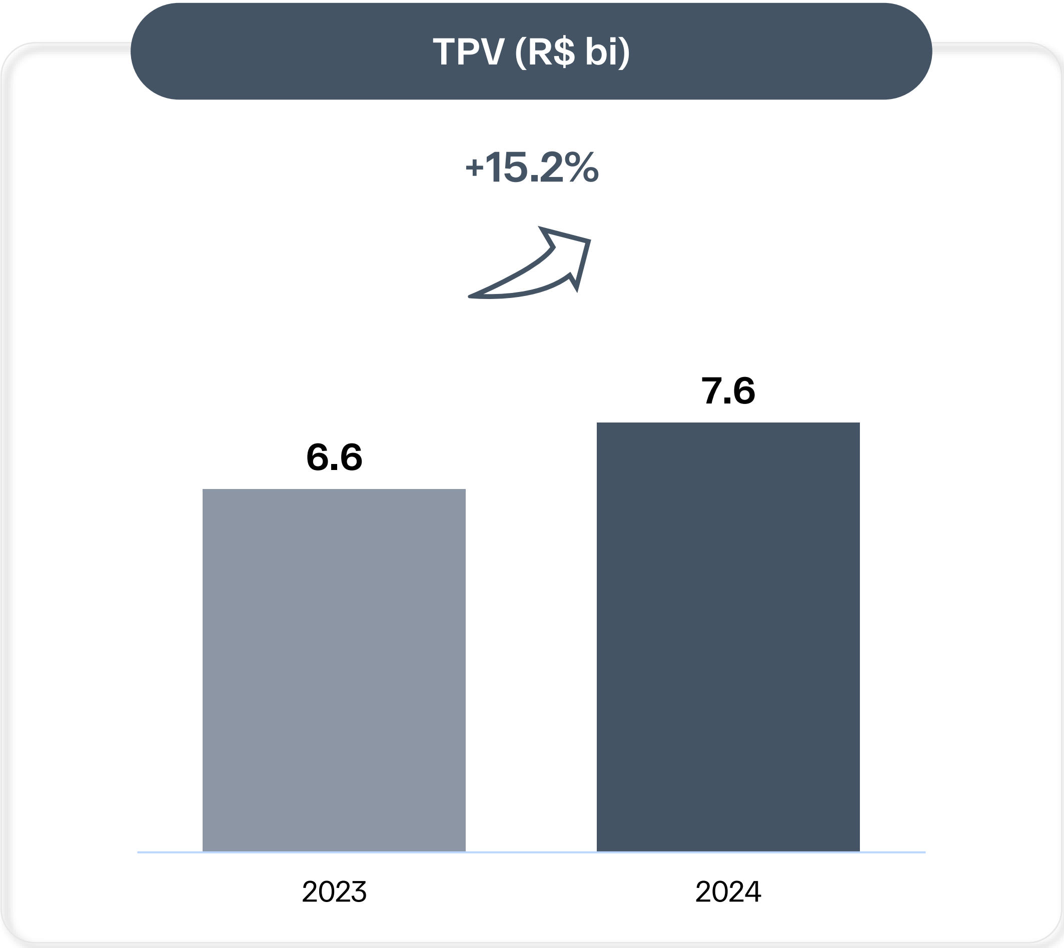




Platform Subscription Revenue (+22.3%)

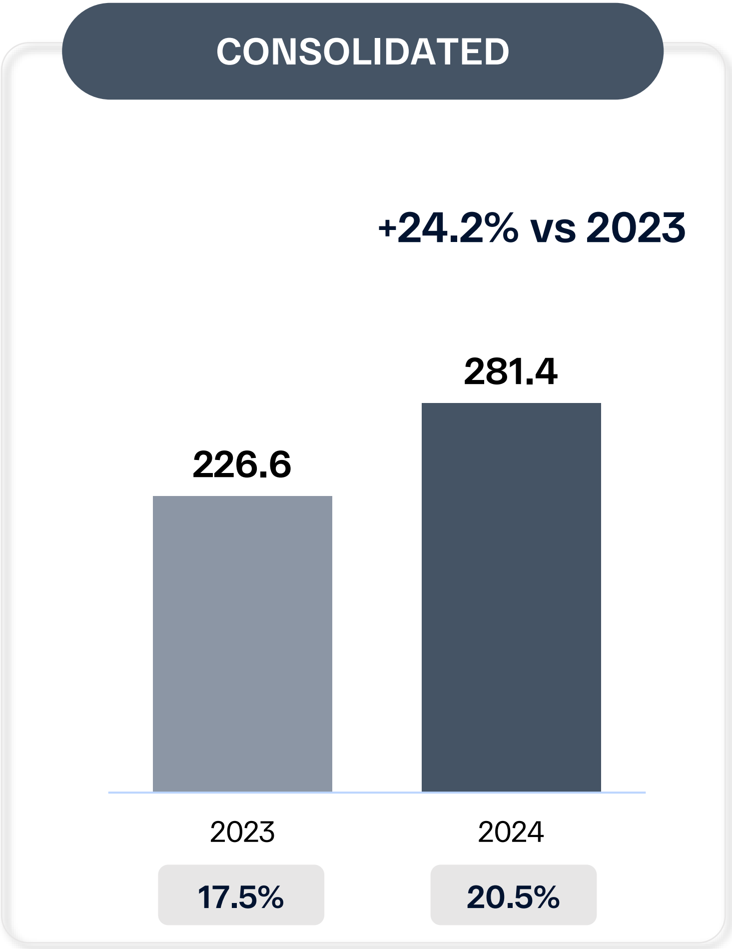
1 Solid operational fundamentals (2/2)

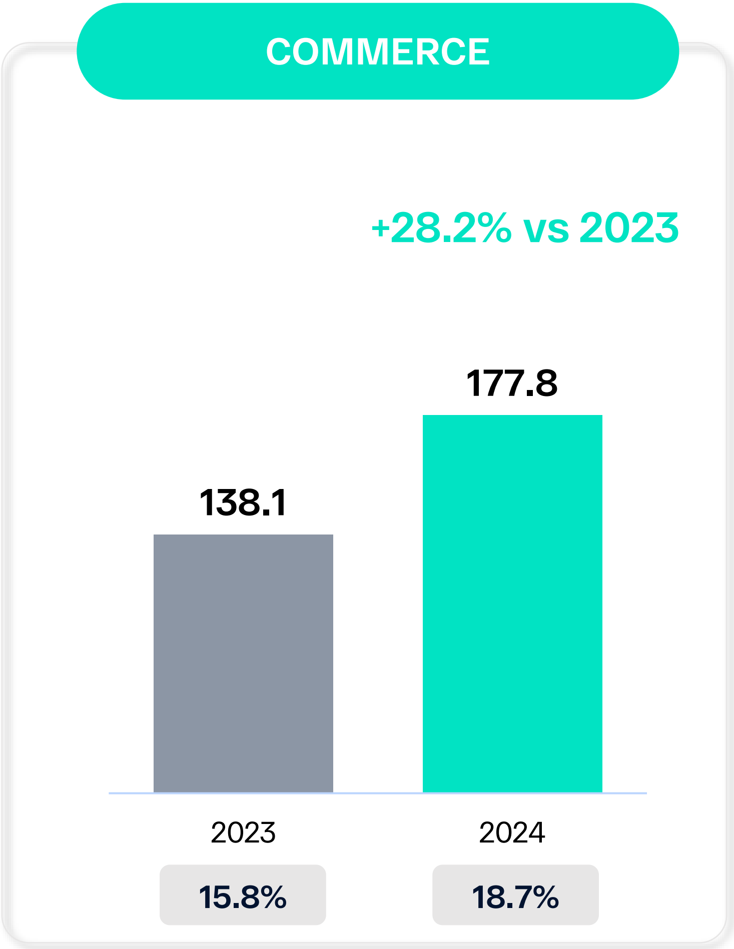


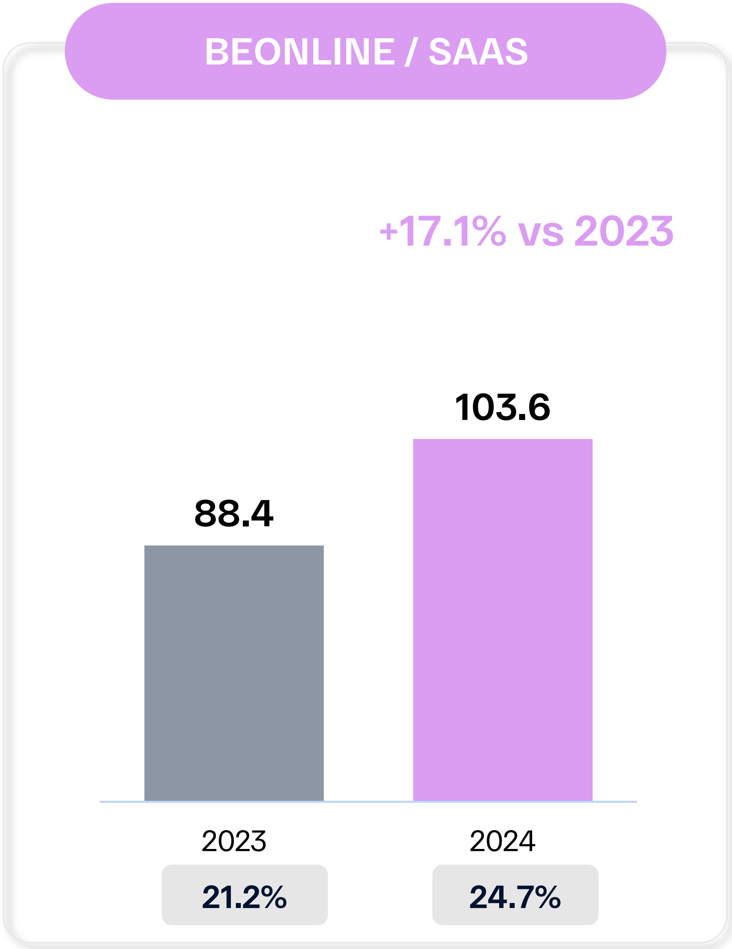


2 Profitability Expansion

Adjusted EBITDA (R$ mm) and Adjusted EBITDA Margin

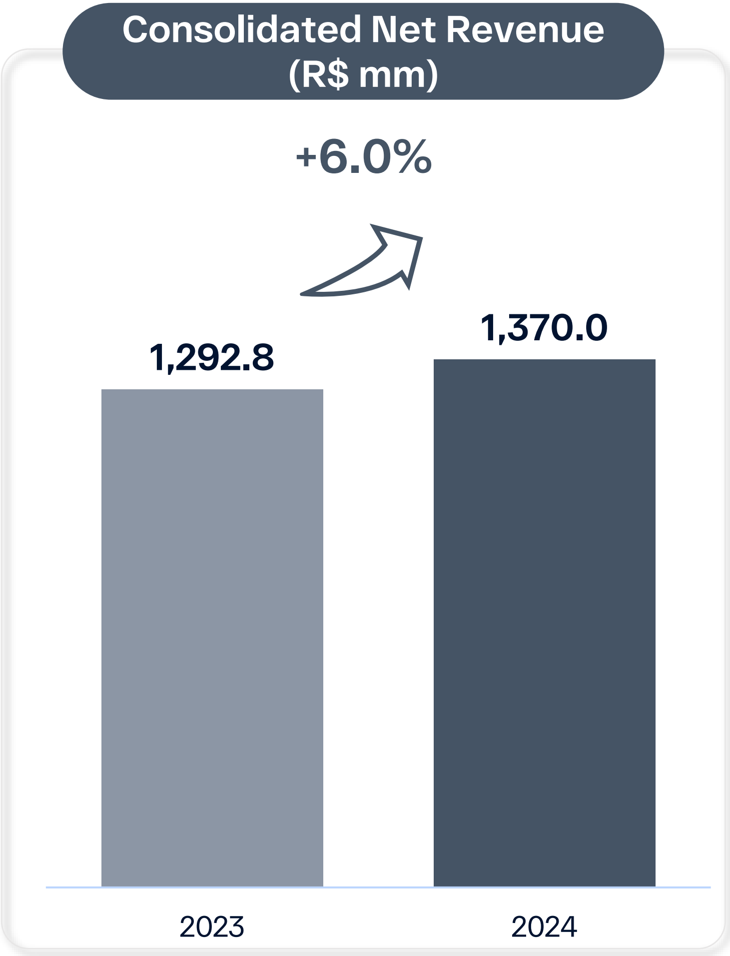


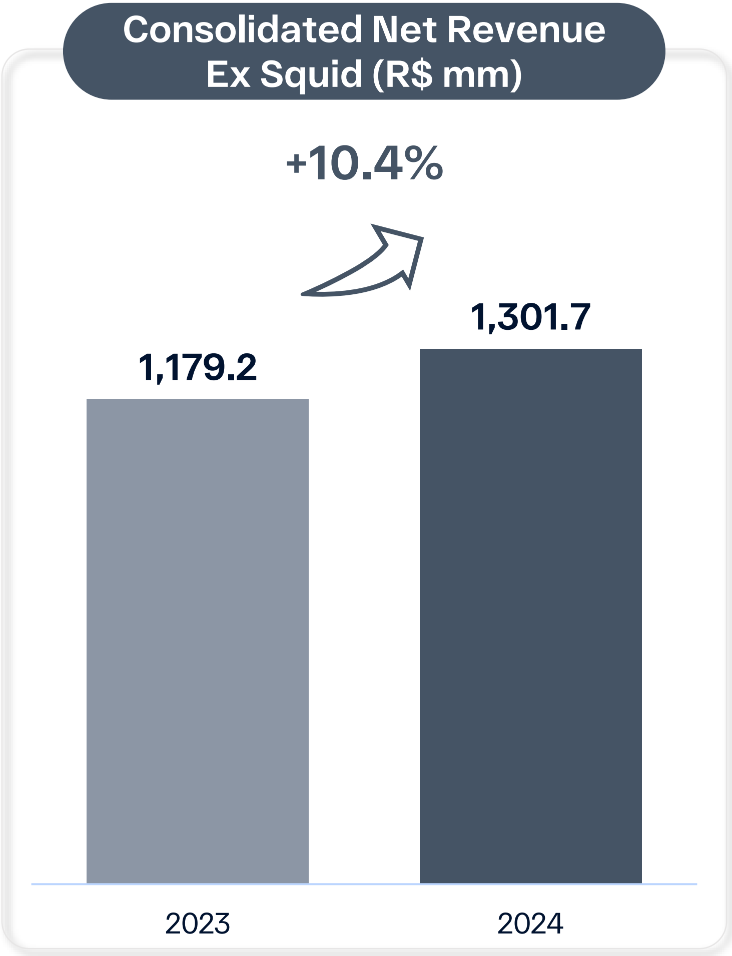


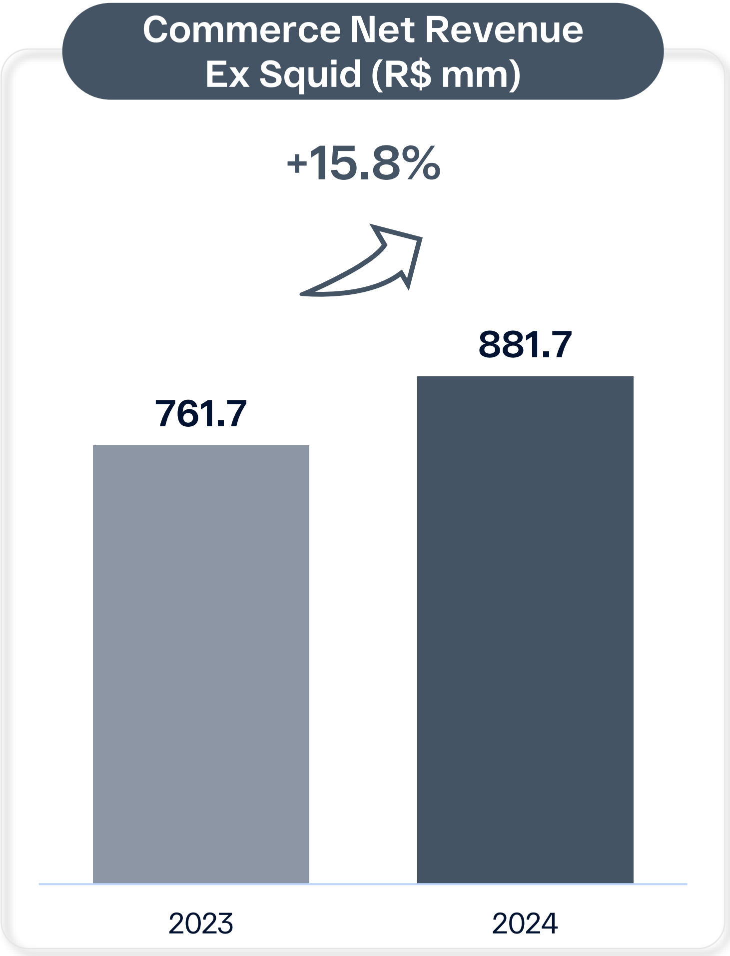


[1] Adjusted for Stock Options and Non-Recurring Expenses

3 Net Revenue in 2024







4 We simplified our product offering

- How to be online? — Hosting
- How to sell more? — E-commerce Platform
- How do I manage my finances? — Financial Services
- How do I deliver my products? — Logistics Platform
- How do I manage my business? — ERP
- How do I serve my client? — Conversational Tools

5 Return to Shareholders

(i) R$192.6 million in 2024
(ii) New Buyback Program in 2025

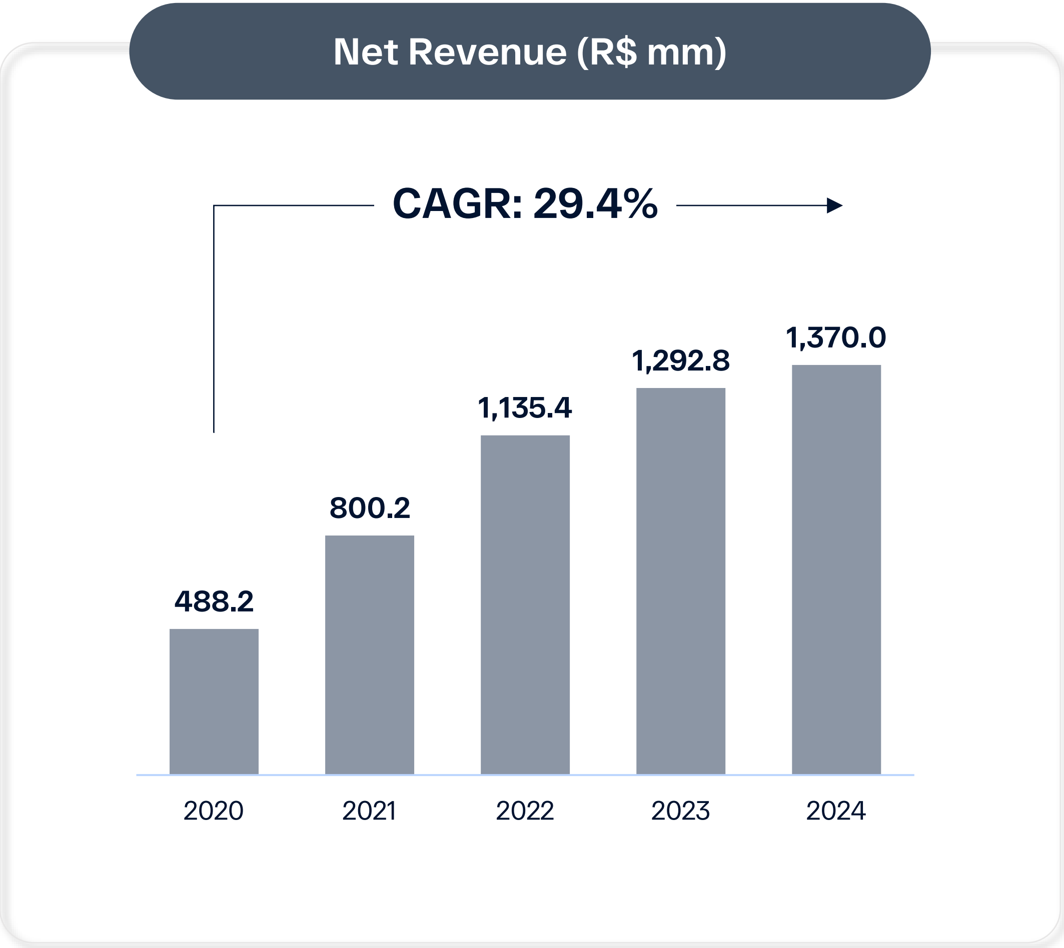
Share Buyback

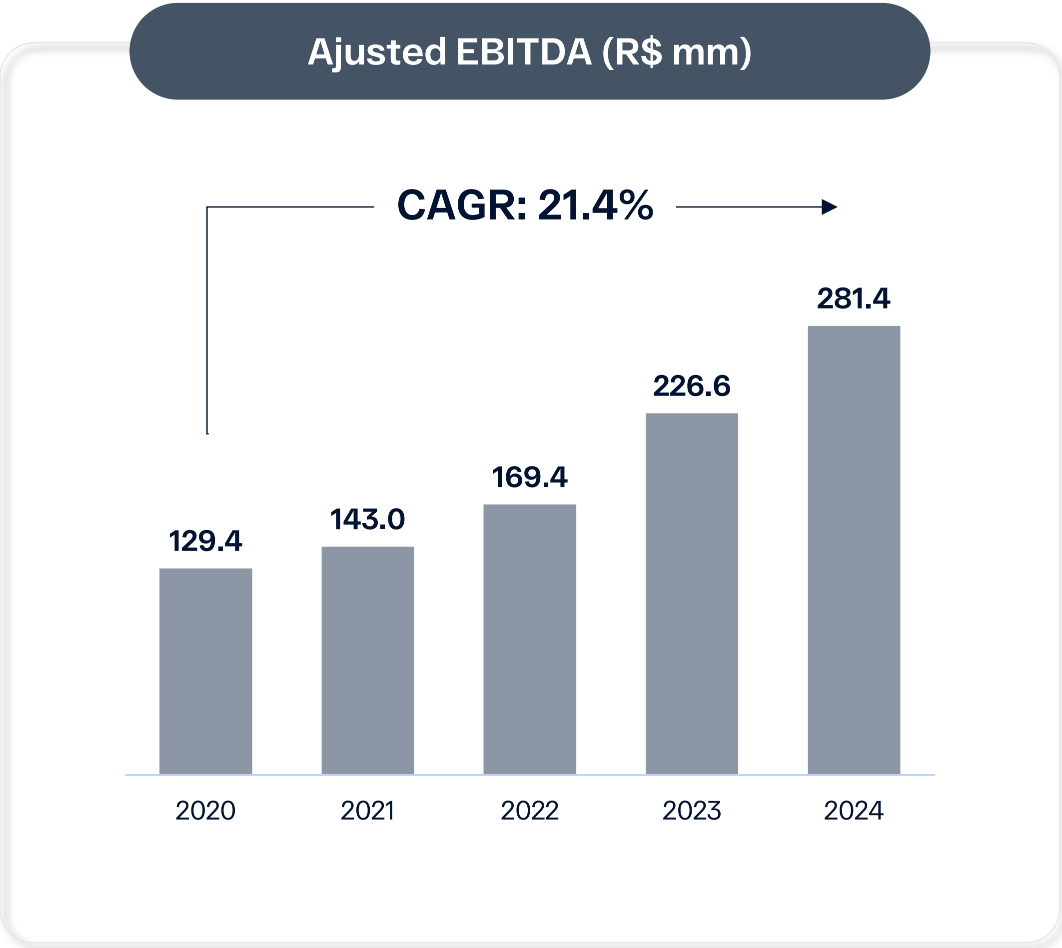
- R$152.6 million in shares repurchased between January and October 2024
- New 38.8mm share buyback program in 2025

Dividends

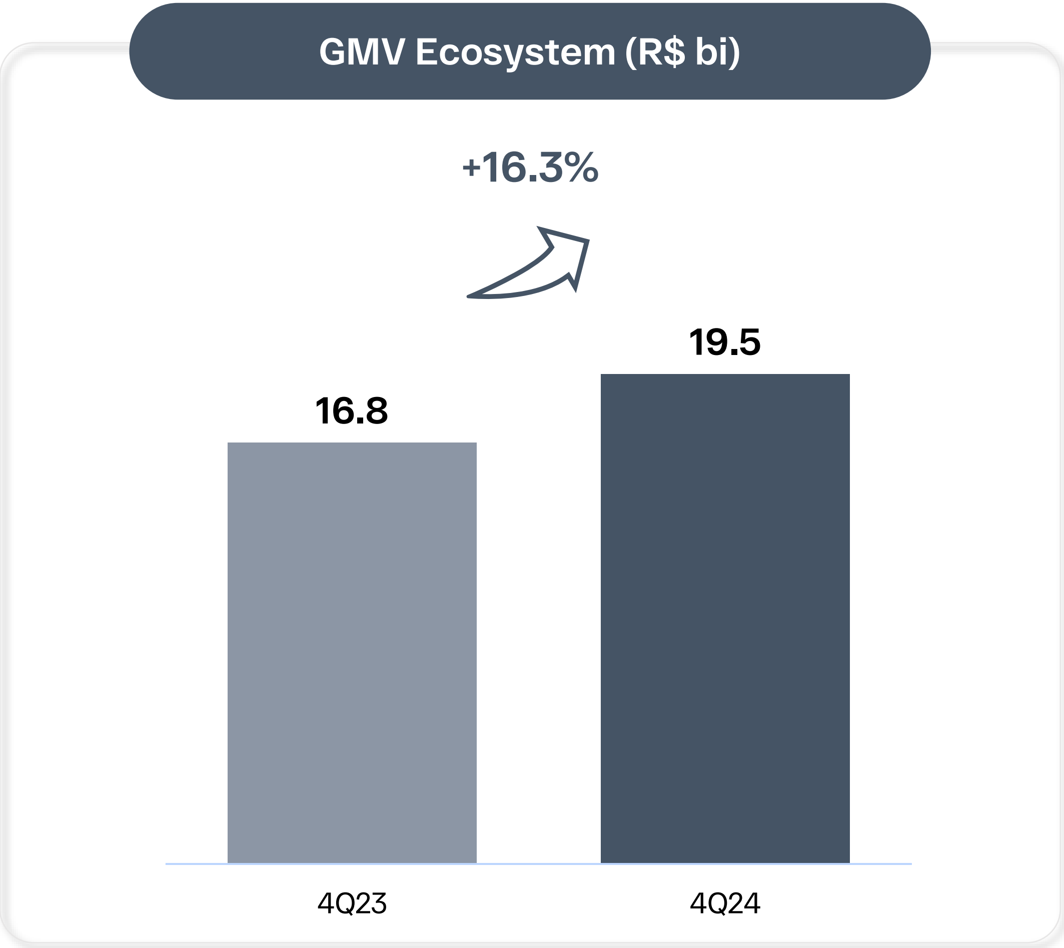
- Amount: R$ 40.0 million
- Value per share R$ 0.07164686
- Payment on 11/21/2024

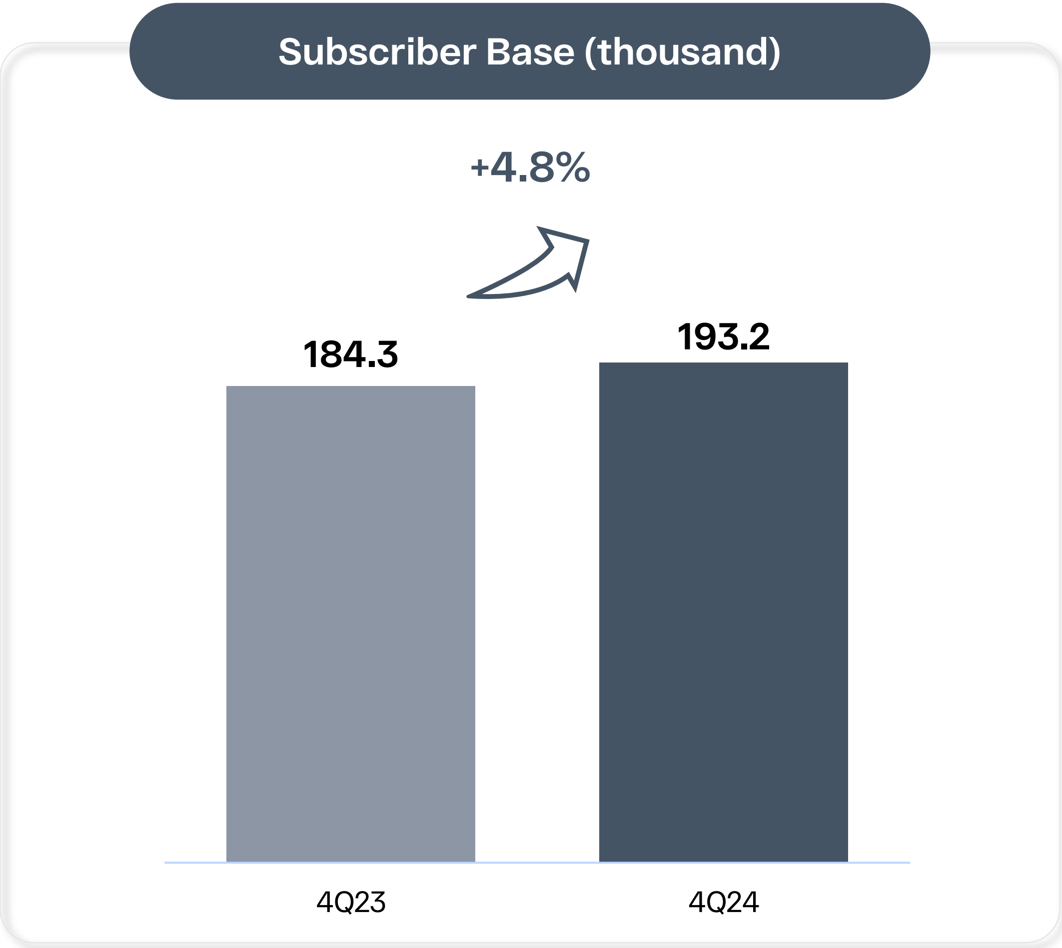
Our Evolution since the IPO





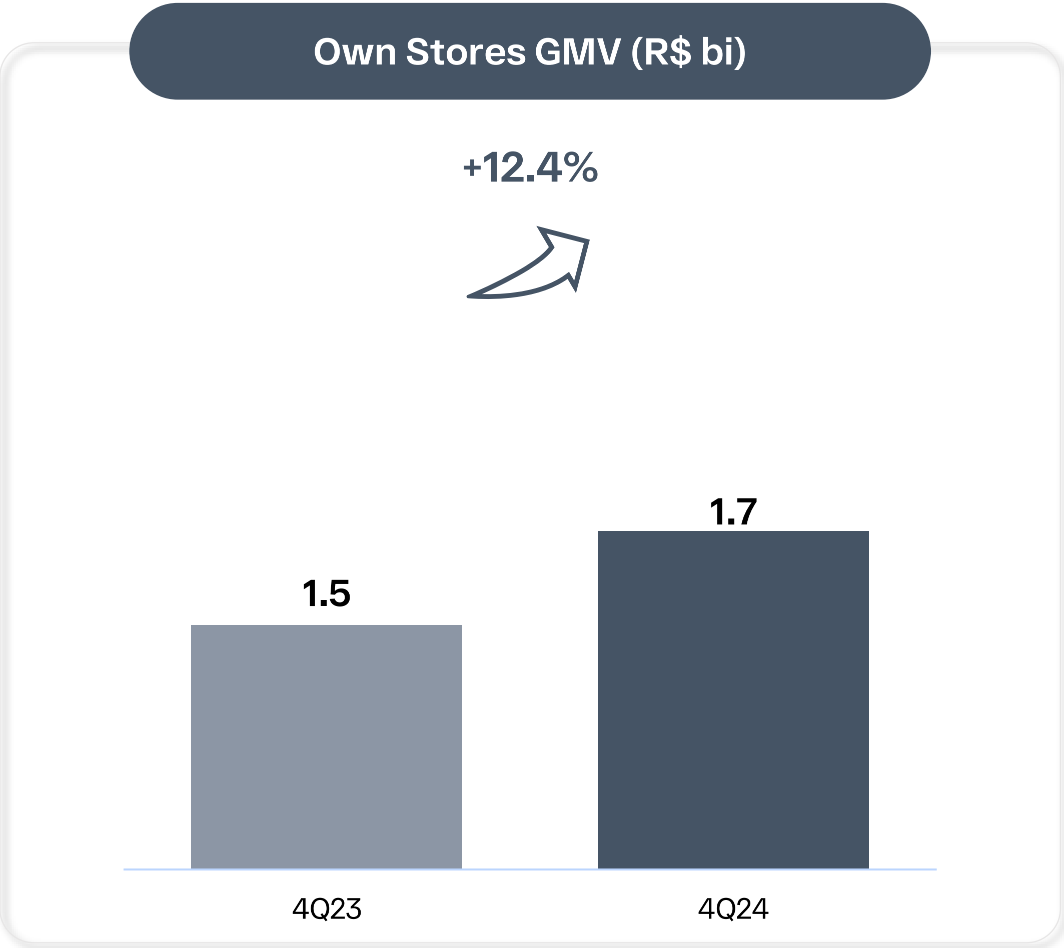
Operational 4Q24

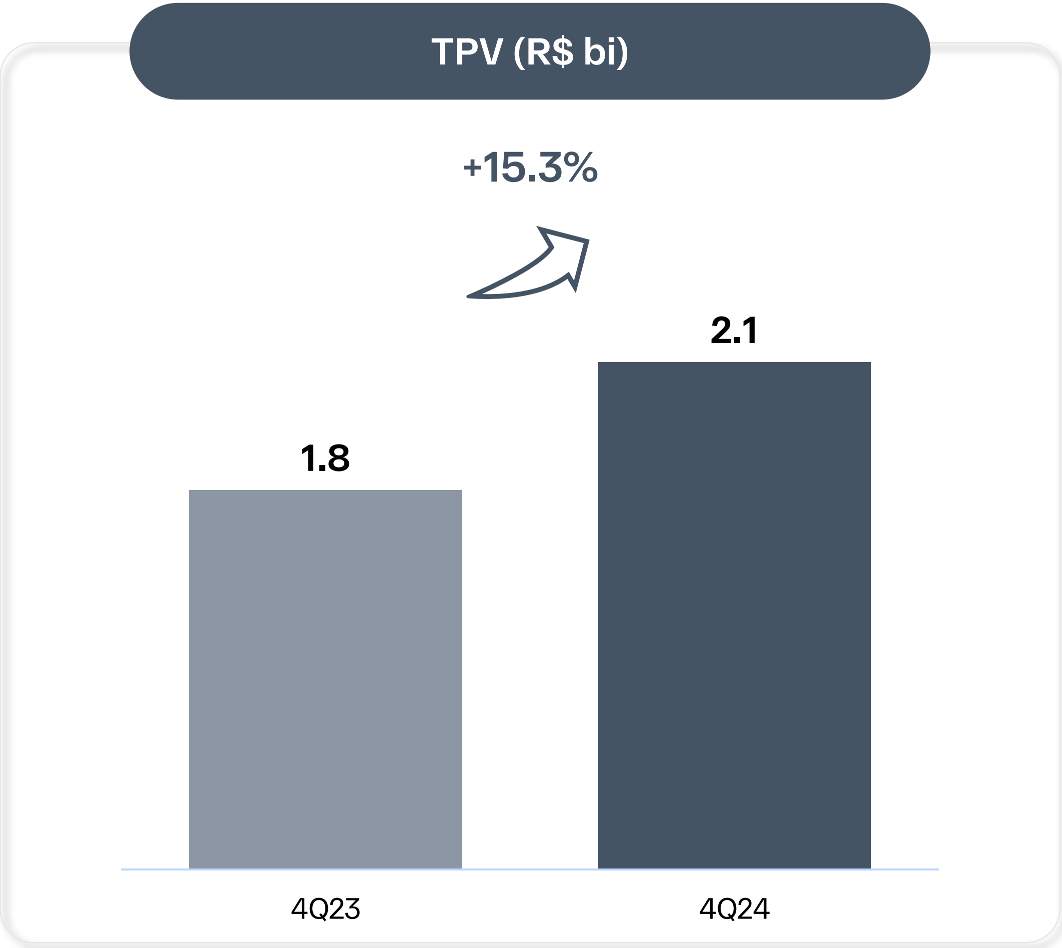




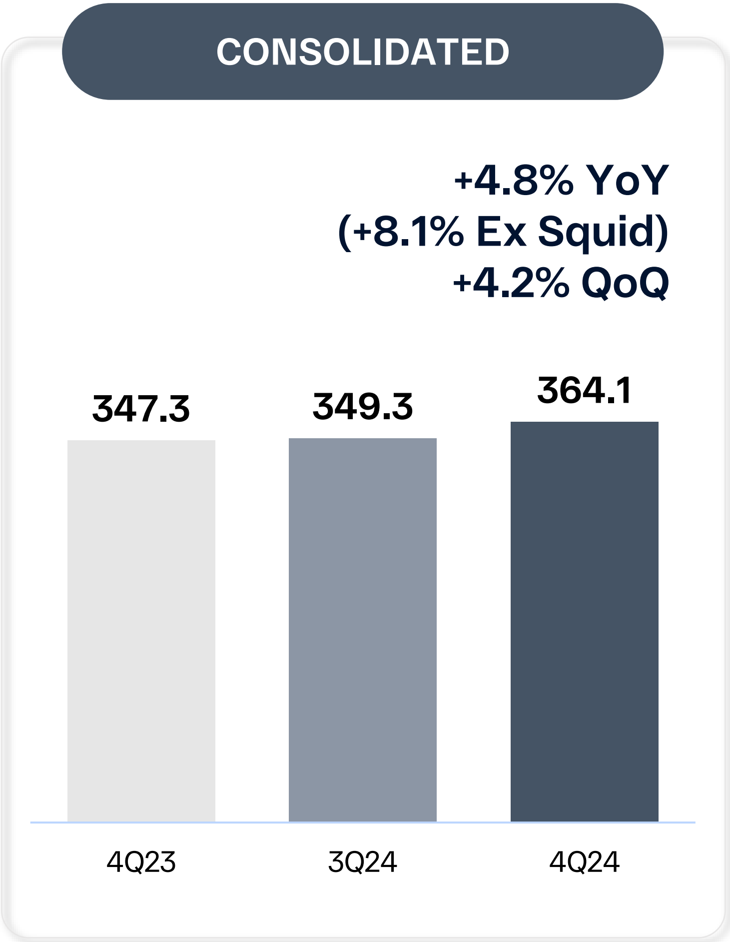
Platform Subscription Revenue (+20.1%)

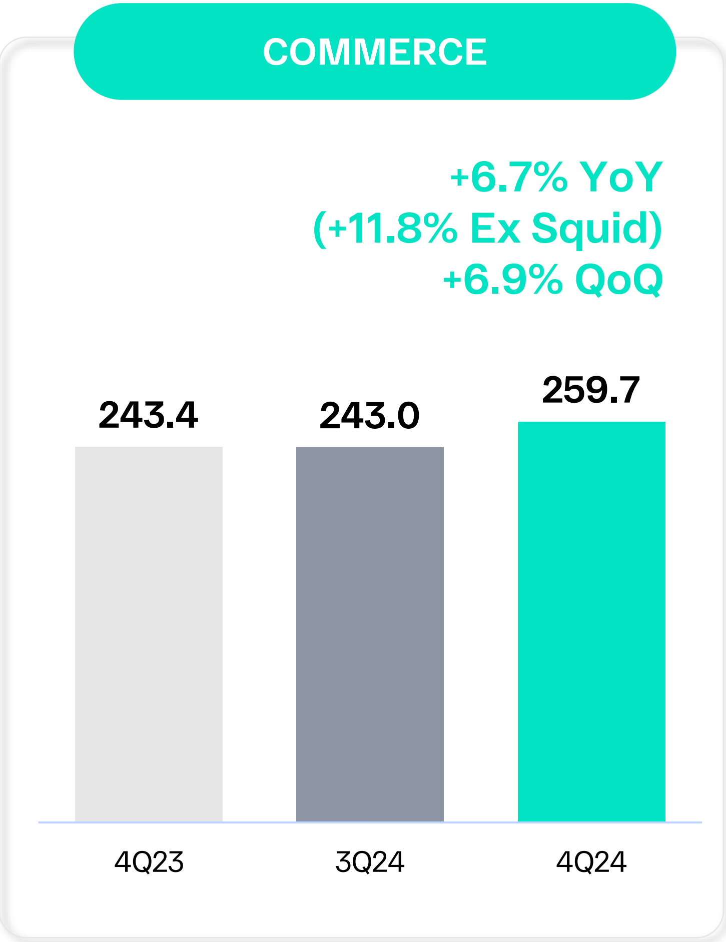
Operational 4Q24

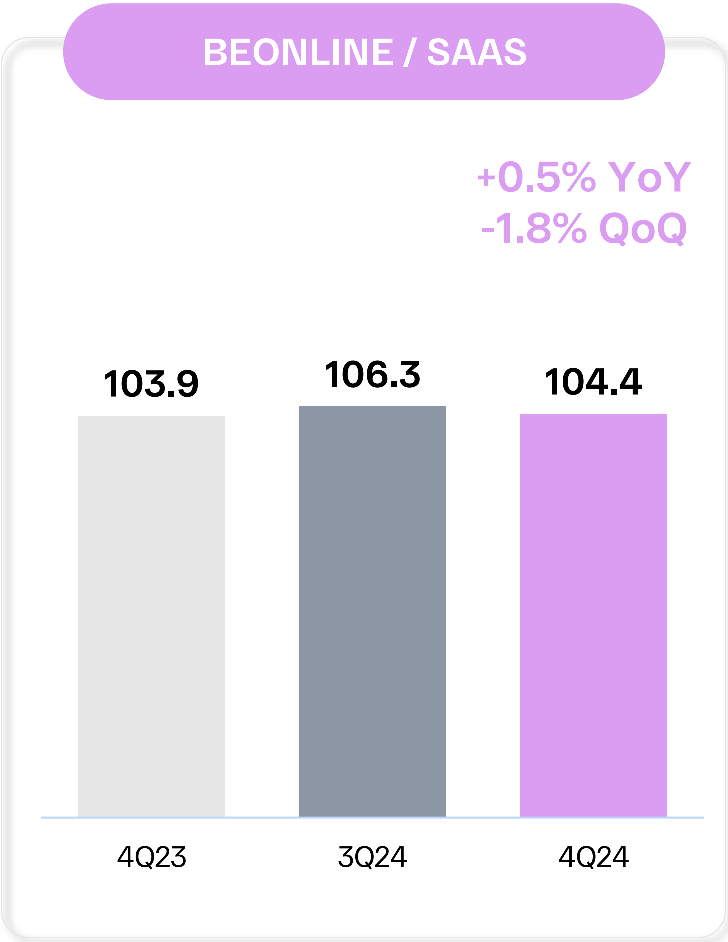




Net Revenue 4Q24
R$ mm

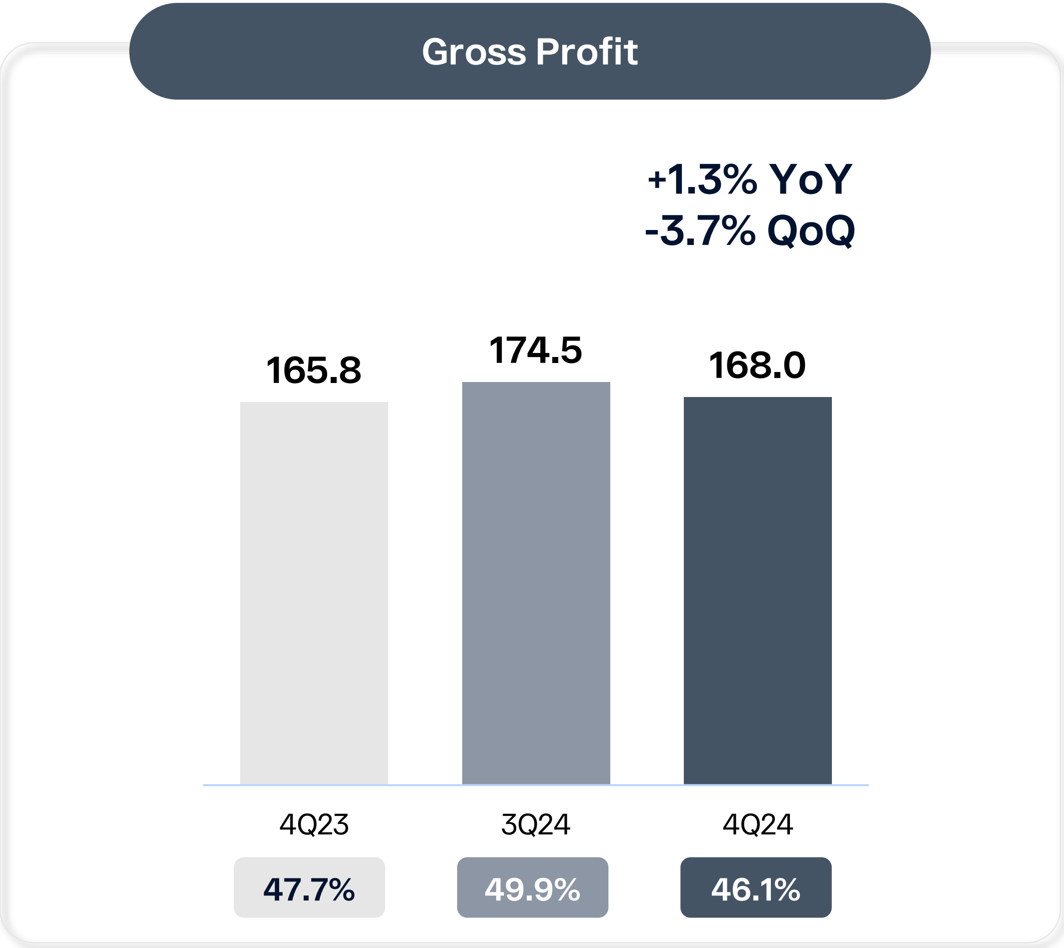


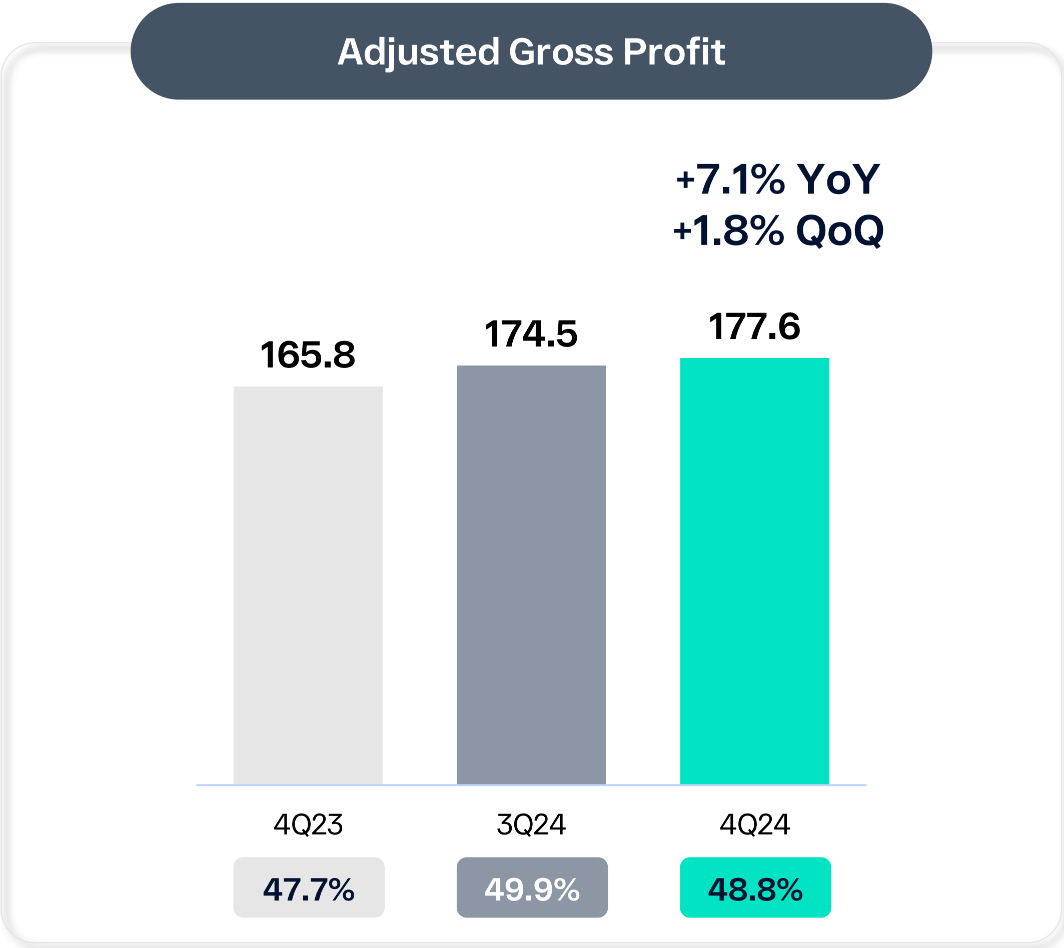




Gross Profit and Gross Margin

R$ mm

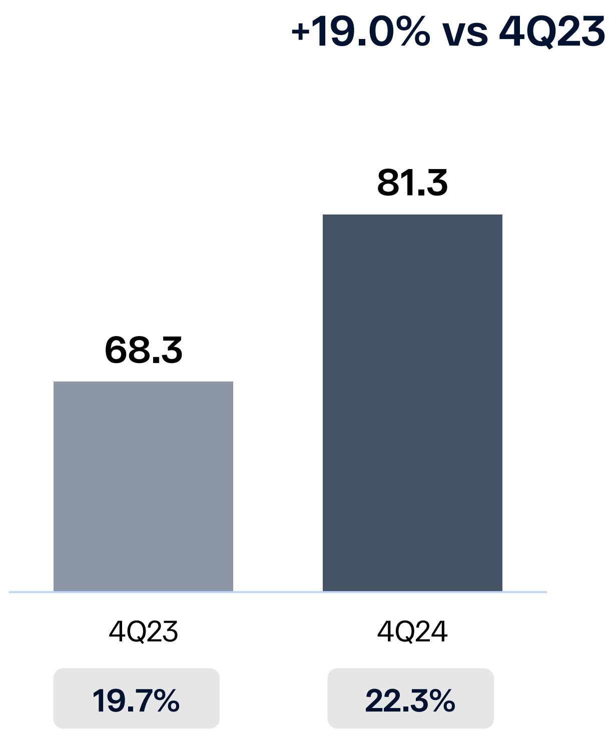




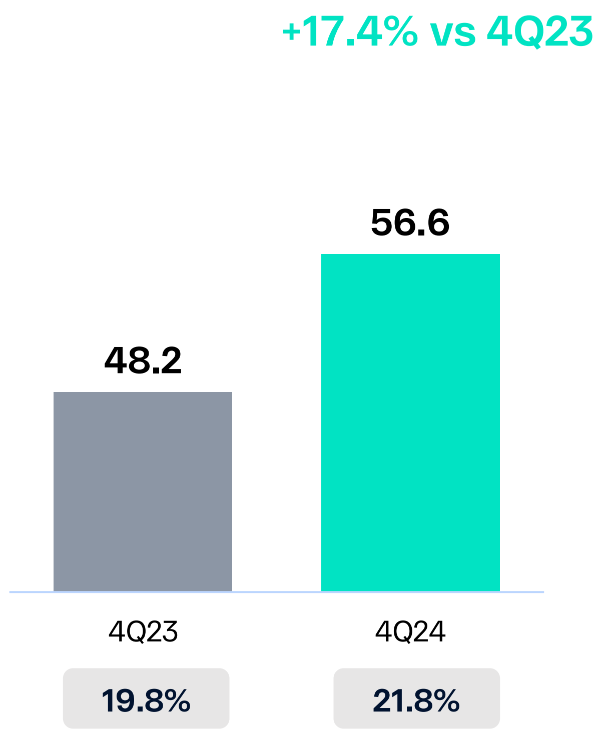
Adjusted EBITDA[1] 4Q24 vs 4Q23

R$ mm and Adjusted EBITDA Margin in %

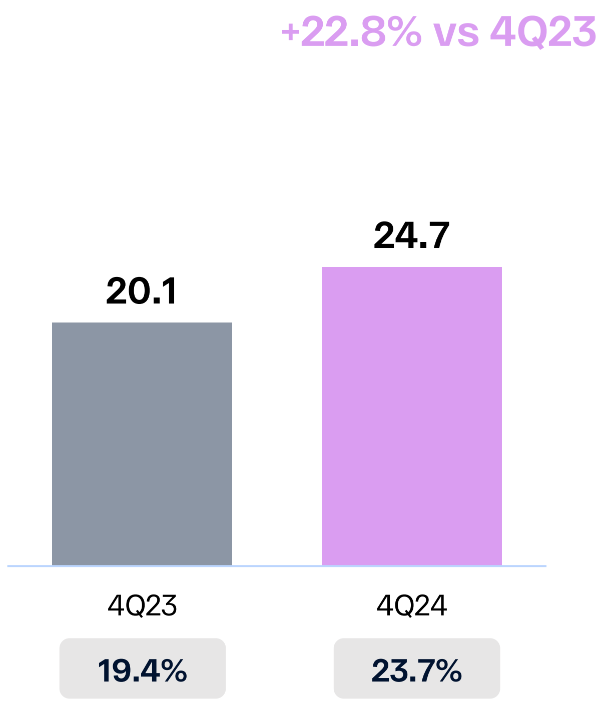
CONSOLIDATED



COMMERCE



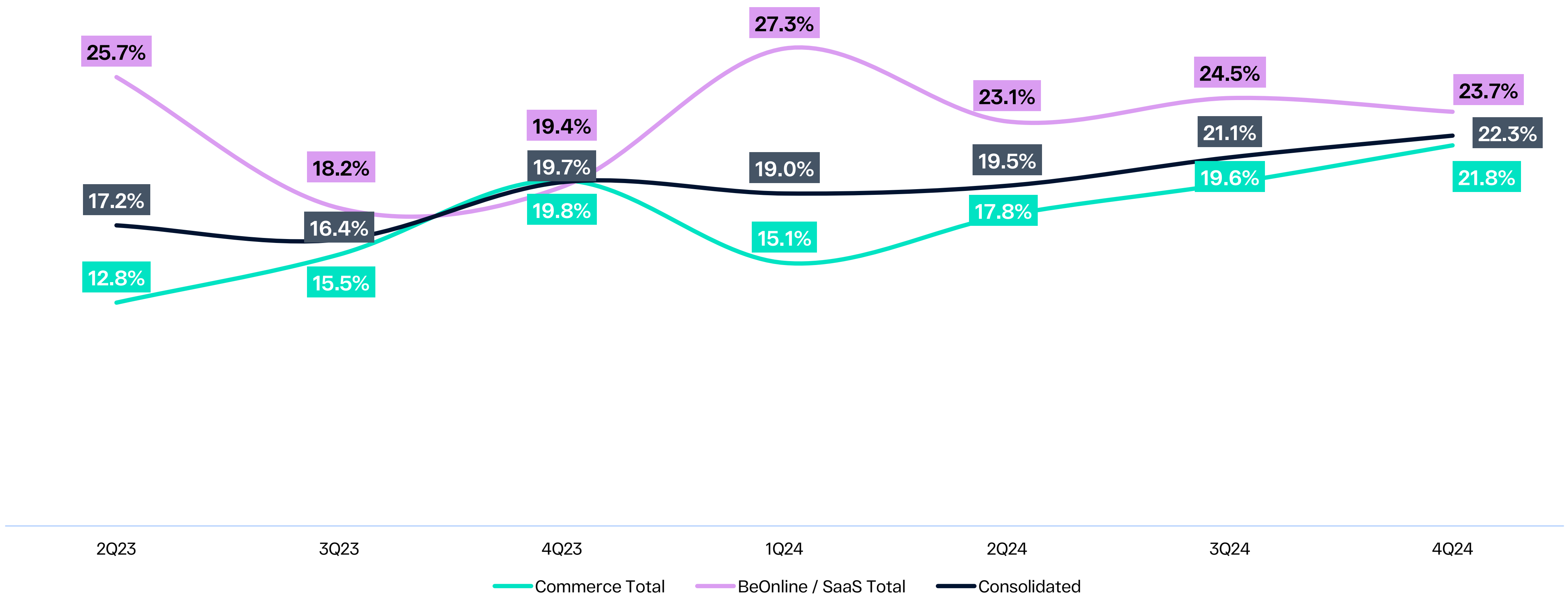
BEONLINE / SAAS



[1] Adjusted for Stock Options and Non-Recurring Expenses

Adjusted EBITDA Margin Evolution[1] 4Q24

Adjusted EBITDA Margin in %



[1] Adjusted for Stock Options and Non-Recurring Expenses

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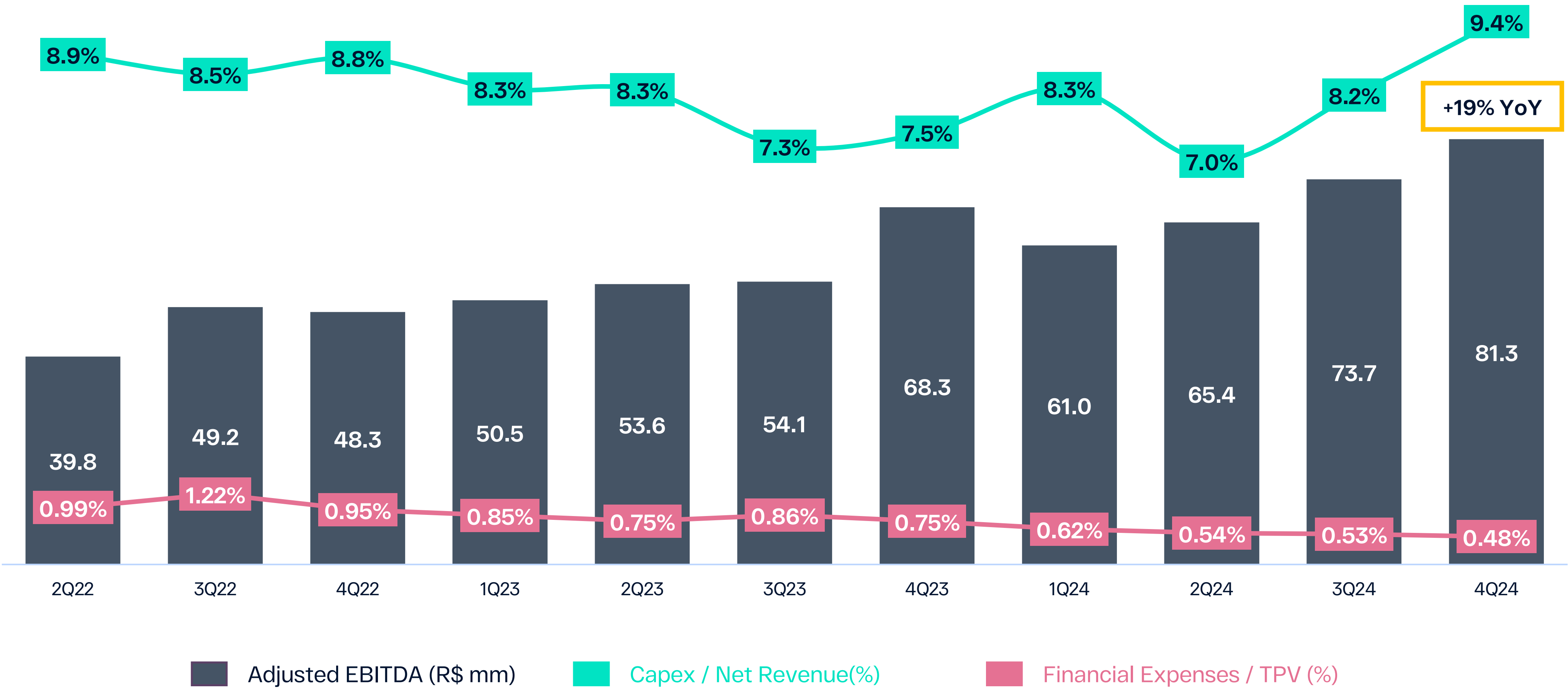
Cash Generation: Adjusted EBITDA, Capex and Financial Expenses



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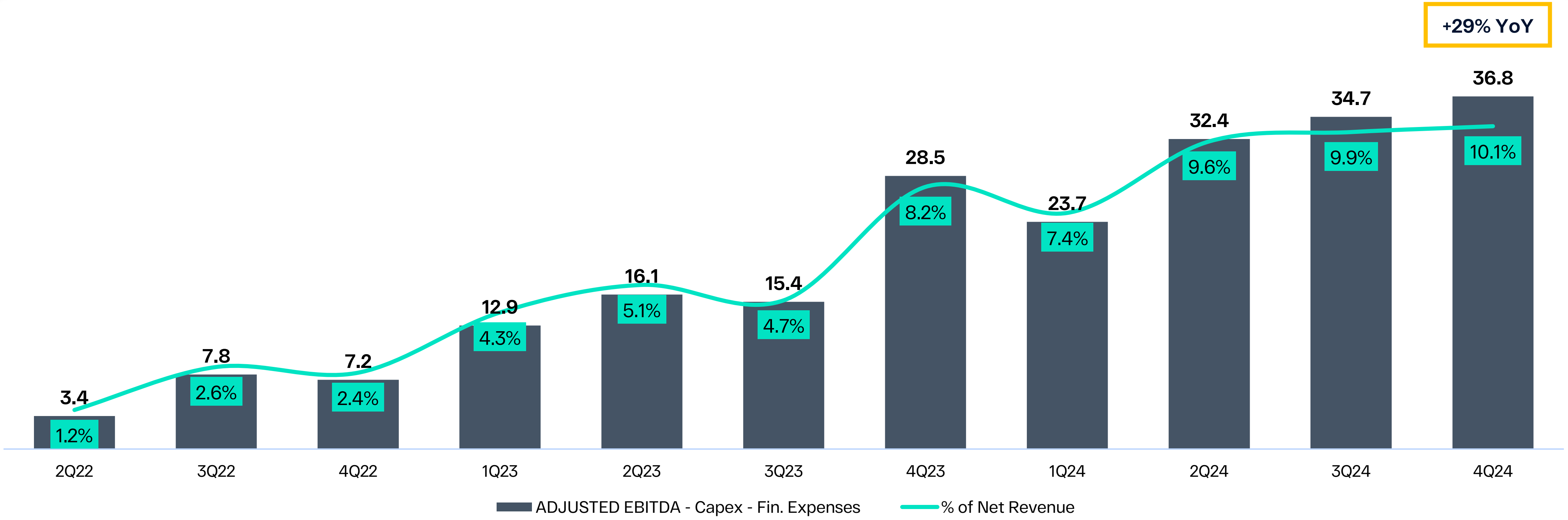
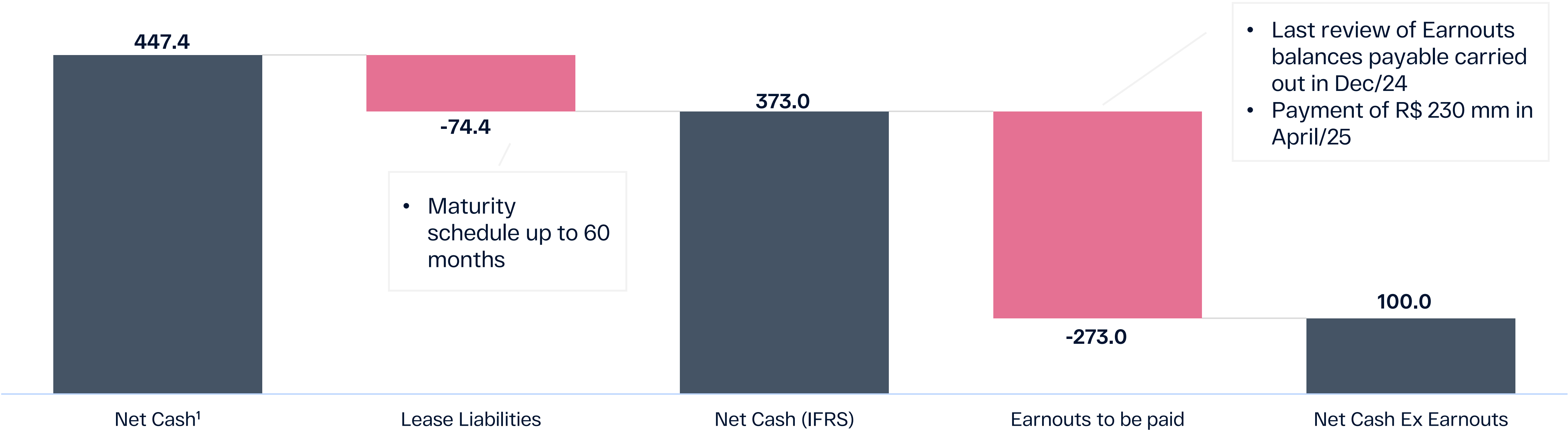
Cash Generation: Ajusted EBITDA minus Capex and Financial Expenses



In 2024: **R$ 127.5mm**
(+75% vs 2023)

Net Cash Position

Consolidated (R$ mm)



- Share buyback of **R$152 million** and Dividends of **R$40 million** in 2024

[1] Net Cash from Loans and Financing

Rafael Chamas
CEO

Key messages for 2025

- Reacceleration of growth
- Squid restructuring completed
- Continuous Focus on Profitability
- Cash Generation and Shareholder Return
- Earnout is no longer a topic

Q&A