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# 2Q25 Earnings Release

*July 15, 2025*



## Share price at 7/14/2025

ROMI3 - R\$ 9.16 per share

## Market value

R\$ 853.4 million

USD\$ 153.51 million

## Number of shares

Common: 93,170,747

**Free float = 50.8%**



## Earnings Conference Call

Simultaneous translation (Portuguese - English)

July 16, 2025 - 11:00 a.m. (São Paulo)  
| 3:00 p.m. (London) | 10:00 a.m. (New York)

**Click here** to access the conference call

**Zoom ID** 865 8674 1730  
+55 11 4680 6788



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**Earnings Release**  
2<sup>nd</sup> quarter of 2025



## Message from Management

We concluded the second half of 2025 with consistent results and progress in our main operational indicators, reinforcing the resilience of our business model even in the face of a challenging economic environment. Consolidated order intake showed growth, driven mainly by the performance of the B+W Machine Tools business units, whose order backlog reached R\$ 455.9 million at the end of 2Q25, representing a significant increase of 37.9% compared to the same period in 2024.

Our strategy of diversifying solutions, with an emphasis on the machine rental business and the fintech PRODZ, has proven to be effective and increasingly relevant in shaping our results. In 2Q25, 107 new machines were rented, representing a 9.2% increase over 2Q24, consolidating this front as an important pillar of value creation for our customers.

The solid order backlog, combined with operational efficiency initiatives and our diversified solution offering, has resulted in strong margins for the Romi Machine Tools business unit, which reached an adjusted operating margin of 17.9%, an increase of 2.6 percentage points compared to the same period last year.

In Germany, our B+W operation successfully delivered the scheduled projects in 2Q25. In the first half of 2025, the total volume of new orders reached R\$ 182.9 million, leading to an order backlog of R\$ 455.9 million, to be delivered in 2025, 2026, and 2027. This performance reinforces the effectiveness of our approach focused on high-complexity, customized technological solutions, strengthening our position in the international market.

The Cast and Machined Parts Unit continues to face challenges related to demand in the wind power and automotive sectors. Nevertheless, we remain focused on the gradual recovery of productivity, supported by process review initiatives and the development of higher value-added solutions. We believe in a gradual demand recovery in the second half of the year, particularly in the agricultural segment.

Our robust order backlog, which reached R\$ 866.9 million at the end of 2Q25 (a 30.8% increase compared to 2Q24), is a direct reflection of our customers' trust and the consistency of our deliveries. We remain committed to contributing robust, technological solutions to the industry's challenges, with a focus on innovation, agility, and operational excellence.

We are confident that our competitive advantages and our ongoing pursuit of excellence will enable us to maintain a sustainable business pace. We continue to invest in innovation, digital technologies, and in the development of our team, fully aware that ROMI's success is directly linked to the success of our customers, employees, and partners.

**Luiz Cassiano Rando Rosolen** - Chief Executive Officer

**Santa Bárbara d'Oeste – São Paulo, July 15, 2025**

ROMI S.A. ("ROMI" or "Company") (B3: ROMI3), domestic market leader in the Machine Tools and Plastic Processing Machines markets, as well as an important producer of Rough and Machined Cast Iron Parts, announces its results for the second quarter of 2025 ("2Q25"). Except where otherwise stated, ROMI's operating and financial information is presented on a consolidated basis, in accordance with the International Financial Reporting Standards (IFRS).

Statements contained in this release related to ROMI's business outlook, projections of operating and financial results and references to the Company's growth potential are mere forecasts and have been based on Management's expectations regarding its future performance. These expectations are highly dependent upon market behavior, the economic situation in Brazil, the industry and international markets. Therefore, they are subject to changes.

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## Highlights

**Consolidated order backlog reached R\$866.9 million at the end of 2Q25, growth of 30.8% and 6.0% when compared to 2Q24 and 1Q25, respectively**

**Adjusted EBITDA**  
**R\$ 27.7 million**  
 margin of 8.8%

**Order Backlog**  
**R\$866.9 million**  
 + 30.8% compared to 2Q24

**Order Intake**  
**R\$333.2 million**  
 + 3.8% compared to 2Q24

- **Order intake** in 2Q25 reached R\$333.2 million, an increase of 3.8% over 2Q24, with emphasis on the B+W Machines business unit.
- At **B+W Machines Unit**, order intake in the first half of 2025 increased by 368.1% compared to the same period in 2024. The order backlog reached R\$455.9 million, an increase of 37.9% compared to the same period in 2024.
- In 2Q25, **107 new machines were rented** (98 machines in 2Q24), growth of 9.2%, when compared to the same period in 2024, demonstrating the consolidation of this new business;
- **Consolidated net operating revenue** in 2Q25 reached R\$316.1 million, 7.1% higher than in 2Q24.
- The **ROMI Machines** Unit posted a 2.6 p.p. increase in **operating margin adjusted** compared to 2Q24.

## Other Highlights

- On June 10, 2025, the Company's Board of Directors approved the payment of interest on capital in the gross amount of R\$ 16.8 million (equivalent to R\$ 0.18 per share), to be made on October 23, 2025.
- During the week of May 6, the **EXPOMAFE Brazil** took place, where ROMI participated, showcasing new technologies to the market.
- The Company released its ESG Report, to share socio-environmental and corporate governance practices, highlighting ROMI's lasting commitment to sustainability and corporate responsibility.





## Earnings Release

### 2<sup>nd</sup> quarter of 2025



						Acumulated		
R\$'000	2Q24	1Q25	2Q25	Chg. 2Q25/1Q25	Chg. 2Q25/2Q24	1H24	1H25	Chg. 1H25/1H24
Revenue								
ROMI Machines (units)	298	180	257	42.8%	-13.8%	466	437	-6.2%
Burkhardt+Weber (units)	1	4	4	0.0%	300.0%	2	8	300.0%
Rough and Machined Cast Iron Parts (tons)	2,473	2,351	2,579	9.7%	4.3%	4,621	4,930	6.7%
Net Operating Revenue	295,199	273,095	316,095	15.7%	7.1%	503,713	589,190	17.0%
Gross margin (%)	28.6%	24.4%	27.4%			28.8%	26.0%	
Operating Income (EBIT)	24,189	1,406	11,223	698.2%	-53.6%	37,393	12,629	-66.2%
Operating margin (%)	8.2%	0.5%	3.6%			7.4%	2.1%	
Operating Income (EBIT) - adjusted (*)	17,843	1,130	10,451	824.5%	-41.4%	21,941	11,581	-47.2%
Operating margin (%) - adjusted (*)	6.0%	0.4%	3.3%			4.4%	2.0%	
Net Income	31,018	10,088	16,374	62.3%	-47.2%	48,999	26,462	-46.0%
Net margin (%)	10.5%	3.7%	5.2%			9.7%	4.5%	
Net Income - adjusted (*)	24,869	9,819	15,620	59.1%	-37.2%	34,029	25,439	-25.2%
Net margin (%) - adjusted (*)	8.4%	3.6%	4.9%			6.8%	4.3%	
	39,614	18,247	28,510	56.2%	-28.0%	66,931	46,757	-30.1%
EBITDA margin (%)	13.4%	6.7%	9.0%			13.3%	7.9%	
EBITDA - adjusted (*)	33,268	17,971	27,738	54.3%	-16.6%	51,479	45,709	-11.2%
EBITDA margin (%) - adjusted (*)	11.3%	6.6%	8.8%			10.2%	7.8%	
Investments ( ** )	40,551	38,570	47,361	22.8%	16.8%	69,866	85,932	23.0%

**(\*) 2Q24, 1Q25 and 2Q25:** EBIT and EBITDA are adjusted by the amounts of R\$6,346, R\$276 and R\$772, respectively; and profit by the amounts of R\$6,149, R\$269 and R\$754, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.

**1H24:** EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, related to the recognition of the impacts of the Vila ROMI Residence project.

**1H25:** EBIT and EBITDA are adjusted by the amount of R\$1,048; and profit by the amount of R\$1,023, related to the recognition of the impacts of the Vila ROMI Residence project.

**(\*\*)** Of the investments made in 2Q24, 1Q25 and 2Q25, the amounts of R\$34.6 million, R\$31.3 million and R\$35.3 million, respectively, refer to the machines manufactured by the Company that were allocated to the machine rental business. In the accumulated of the first half of 2024 and 2025, R\$58.8 million and R\$66.5 million were invested, respectively.



## Corporate Profile



Founded in 1930, ROMI is a leader in the Brazilian market for industrial machines and equipment, and a key manufacturer of cast and machined parts.

Notably, ROMI is publicly listed on the B3 exchange's prestigious "New Market" segment, which is dedicated to companies with a strong commitment to corporate governance. Specializing in an extensive range of machine tools, ROMI manufactures Conventional Lathes, Computerized Numerical Control (CNC) Lathes, Lathing Centers, Machining Centers, Vertical and Horizontal Heavy and Extra-Heavy Lathes, and Drilling Mills. Additionally, ROMI manufactures Plastic Injection and Blow Molding Machines, as well as ductile or CDI gray cast iron parts, both raw and machined. A distinguishing feature of ROMI's products and services lies in its incorporation of Industry 4.0 technologies across its products and services. These advanced capabilities facilitate the intelligent utilization of data generated by ROMI equipment. The data can be processed internally through built-in artificial intelligence or transmitted via networks (connectivity) to a central analysis site. These high-quality equipment and solutions are globally distributed and widely adopted across various industrial sectors. Industries such as agricultural machinery, capital goods, consumer goods, packaging, tooling, hydraulic equipment, sanitation, automotive, and wind energy rely on ROMI's machinery for their operations.

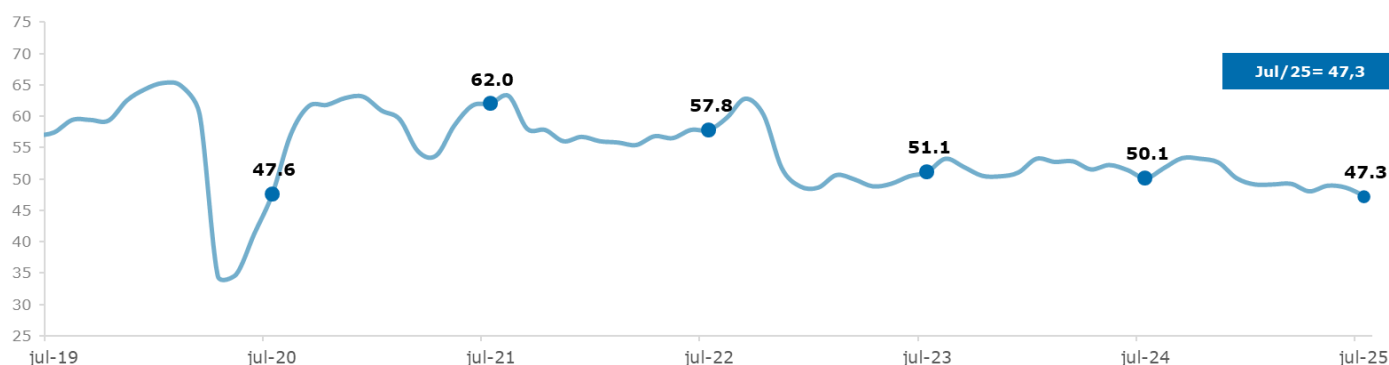
ROMI operates a network of thirteen manufacturing units. These units encompass four facilities dedicated to the final assembly of industrial machinery, two foundries, four units for machining mechanical components, two units for manufacturing steel sheet components, and one unit for the assembly of electronic panels. While eleven units are based in Brazil, two are located in Germany. The Company's production capacity amounts to approximately 2,900 industrial machines and 50,000 metric tons of castings per year.

## Current Economic Scenario

In July 2025, the Entrepreneur Confidence Index (ICEI) in the industrial sector remained below the 50-point threshold for six consecutive months, reaching 47.3 points. This result reflects the uncertainties in the economic scenario and the prospect of maintenance of high interest rates in Brazil, indicating a neutral confidence level among entrepreneurs from the industrial sector. On the other hand, the industrial activity continues at high levels, as can be seen in the CNI – UCI chart below, demonstrating that Brazil remains competitive.

The external context remains a point of concern due to growth difficulties in major global economies, adjustments in monetary policies, the recent uncertainties in relation to the increase in import tariffs, and persistent geopolitical tensions. Despite the moment requiring caution, especially in investment decisions, we are strengthening our commercial and after-sales service structures in our overseas subsidiaries, aiming to continue expanding our presence in the markets where we operate and, mainly, consistently improving our customers' experience. In this first half of the year, we managed to achieve our initial objectives, and we remain focused on ROMI's growth in the foreign market.

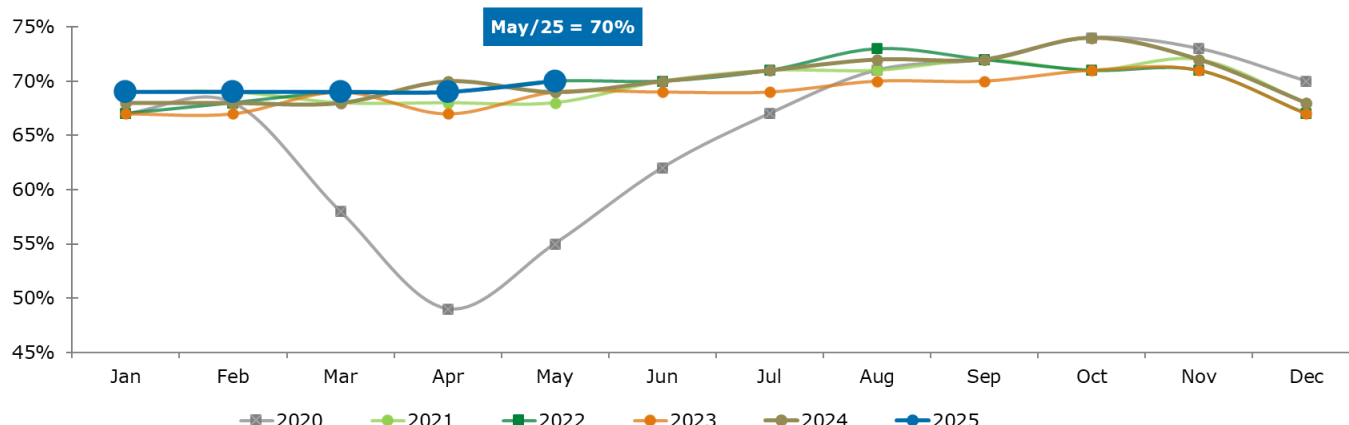
### Industrial Entrepreneur Confidence Index – ICEI



Source: CNI-ICEI, July 2025

According to data from the National Confederation of Industry (CNI), the Installed Capacity Utilization Index (UCI) of the national industry recorded 70% in May 2025. This high and stable level indicates that installed capacity utilization rate remains consistent, suggesting a more resilient industrial activity in 2025.

## Average Installed Capacity Utilization (UCI)



Source: CNI - UCI, june 2025.

The capital goods market is characterized by a volatile business environment, requiring companies to efficiently manage production to face demand challenges. Recognizing this volatility, we have adopted an even more agile and flexible structure, capable of quickly adapting to market fluctuations. Several initiatives have been implemented in recent years, focusing on optimizing indirect structures and automating and digitizing internal processes. These actions allow us to respond more efficiently and quickly to changes, reinforcing our adaptability in a dynamic environment.

The Company has strategically prioritized the development of new product generations aligned with the technological advancements of Industry 4.0. This strategic focus has yielded significant advancements in technological content, resulting in a successful market reception of our recent product launches, both domestically and internationally. Looking ahead, ROMI remains committed to launching new machine generations and integrating cutting-edge technologies into our product portfolio, ensuring our continued relevance and competitiveness in the industry. In mid-2020, we also launched a solution for our customers, the rental of ROMI machines. This solution has proven to be highly competitive and has provided our customers with more business opportunities. With the aim of financially supporting our customers, in 2022 we created PRODZ, a company which offers credit lines for the purchase of machines, directly from ROMI, in an easy, agile, digital and uncomplicated way. Since 2022, PRODZ has supported 368 businesses, totaling R\$145 million in credits granted to our customers. These new solutions have supported a large number of customers on their journeys of growth and success, demonstrating ROMI's strategic purpose of taking care of the success of its customers.

In the foreign market, we continue to strengthen our customer service structures to enhance the overall experience. We believe this approach is key to achieving sustainable international growth and market consolidation.



## Market

The Company's main competitive advantages in the market - continuous investments in product development and cutting-edge solutions, a direct distribution network in the country, in-house and ongoing technical assistance, machine rental services, attractive local currency financing for customers, and short product delivery times – are widely recognized, reinforcing the ROMI brand's traditional and prestigious reputation.

### Order Intake

Order Entry (R\$ 000) Gross Values, sales taxes included	2Q24	1Q25	2Q25	Chg. 2Q25/1Q25	Chg. 2Q25/2Q24	1H24	1H25	Chg. 25/24
<b>ROMI Machines</b>	252,330	233,482	226,618	-2.9%	-10.2%	430,680	460,100	6.8%
<b>Burkhardt+Weber Machines</b>	10,385	134,252	48,616	-63.8%	368.1%	79,752	182,868	129.3%
<b>Rough and Machined Cast Iron Parts</b>	58,237	54,077	57,994	7.2%	-0.4%	109,291	112,070	2.5%
<b>Total *</b>	<b>320,952</b>	<b>421,811</b>	<b>333,228</b>	<b>-21.0%</b>	<b>3.8%</b>	<b>619,723</b>	<b>755,038</b>	<b>21.8%</b>

\* The informed amounts related to order intake and order backlog do not include parts and services.

In 2Q25, the ROMI Machines Unit posted a drop of 10.2% in order intake compared to the same period in 2024, reflecting the preference of our customers for the rental business model, due to an environment with a higher level of uncertainties. In this same comparison period, there was significant growth in businesses generated in the foreign market, as a result of actions to further strengthen ROMI's commitment to the experience and success of its customers.

As previously mentioned, the new generations of products, with important technical evolutions in the mechatronic part, in thermal compensation and in connectivity, also allowed the Company to seek competitive alternatives to enable new business to customers, such as, for example, the rental of machines. In 2Q25, 107 new machines have been rented or 112 new contracts (98 machines in 2Q24 or 103 new contracts), which represent approximately R\$48.7 million (R\$30.1 million in 1Q24).

The German subsidiary B+W continued to demonstrate its ability to develop competitive highly complex and customized technological solutions in 2Q25. As a result, order intake grew by 368.1% compared to 2Q24.

The Rough and Machined Cast Iron Parts Unit recorded slight decline of 0.4% in order intake in 2Q25 compared to the same period in 2024.



## Order Backlog

<b>Order Backlog (R\$ 000)</b> Gross Values, sales taxes included	<b>2Q24</b>	<b>1Q25</b>	<b>2Q25</b>	<b>Chg.</b> <b>2Q25/1Q25</b>	<b>Chg.</b> <b>2Q25/2Q24</b>
<b>ROMI Machines</b>	271,235	325,179	346,792	6.6%	27.9%
<b>Burkhardt+Weber Machines</b>	330,482	429,962	455,892	6.0%	37.9%
<b>Rough and Machined Cast Iron Parts</b>	61,170	62,704	64,164	2.3%	4.9%
<b>Total *</b>	<b>662,887</b>	<b>817,845</b>	<b>866,848</b>	<b>6.0%</b>	<b>30.8%</b>

\* The informed amounts related to order intake and order backlog do not include parts and services.

In 2Q25, the order backlog increased by 30.8% compared to the same period in 2024. The increase was the result of the significant rise in order intake for the Burkhardt+Weber Machines Unit, as previously mentioned.

## Net Operating Revenue by Business Unit

The Company's net operating revenue in 2Q25 reached R\$316.1 million, an increase of 7.1% compared to 2Q24, with growth across all business units. The expansion of new business generation in 2025, when compared to 2024, reflects the Company's ability to consistently develop competitive solutions and technologies aimed at enabling customers to achieve sustainable success in their activities.

	<b>Quarter</b>					<b>Accumulated</b>		
<b>Net Operating Revenue (R\$ 000)</b>	<b>2Q24</b>	<b>1Q25</b>	<b>2Q25</b>	<b>Chg.</b> <b>2Q25/1Q25</b>	<b>Chg.</b> <b>2Q25/2Q24</b>	<b>1H24</b>	<b>1H25</b>	<b>Chg.</b> <b>25/24</b>
<b>ROMI Machines</b>	220,104	155,870	208,948	34.1%	-5.1%	352,109	364,818	3.6%
<b>Burkhardt+Weber Machines</b>	28,038	73,277	58,069	-20.8%	107.1%	65,776	131,346	99.7%
<b>Rough and Machined Cast Iron Parts</b>	47,057	43,948	49,078	11.7%	4.3%	85,828	93,026	8.4%
<b>Total</b>	<b>295,199</b>	<b>273,095</b>	<b>316,095</b>	<b>15.7%</b>	<b>7.1%</b>	<b>503,713</b>	<b>589,190</b>	<b>17.0%</b>

## ROMI MACHINES

The net operating revenue of this Business Unit reached R\$209.0 million in 2Q25, showing a slight decrease of 5.1% when compared to the same period in 2024.

It is important to highlight that revenue from the Machine Rental business has become increasingly relevant to the total revenue of this Unit, being recognized monthly according to rental values. Thus, the revenue growth of this Unit, derived from rentals, will be reflected gradually over time.

## BURKHARDT+WEBER MACHINES

The revenue of German subsidiary B+W reached a total of R\$58.1 million in the second quarter of 2025, an increase of 107.1% compared to 2Q24. This result reflects the orders intake obtained in recent years, which has led to a change in the Unit's historical pattern, with turnover concentrated in the last quarter of the year. In 2025, there is a more balanced distribution of revenues over the quarters.

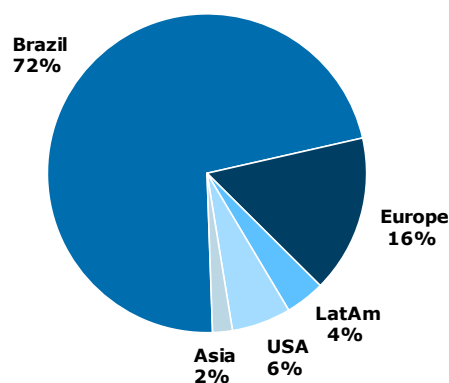
## ROUGH AND MACHINED CAST IRON PARTS

The Net Operating Revenue of this Business Unit reached R\$49.1 million in 2Q25, an increase of 4.3% compared to 2Q24.

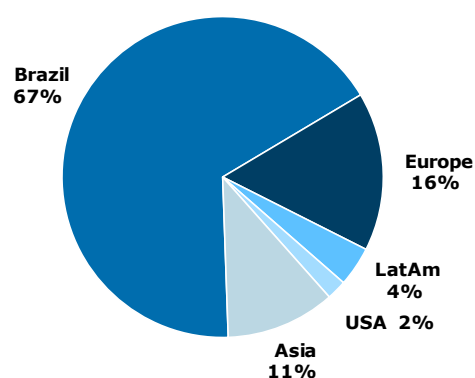
### Net Operating Revenue per Geographical Region

The domestic market accounted for 67% of ROMI's consolidated revenue in 1H25 (72% in 1H24). When considering the revenue generated from foreign markets, which includes sales by ROMI subsidiaries abroad (Germany, China, Spain, United States, France, Italy, Mexico and United Kingdom) as well as direct sales to other markets, the distribution of ROMI's consolidated revenue by geographical region was as follows:

1H24



1H25



The following shows the foreign market revenue, in Reais (R\$) and in US dollars (US\$):

Foreign Sales	QUARTER						Accumulated		
	2Q24	1Q25	2Q25	Chg. 2Q25/1Q25	Chg. 2Q25/2Q24		1H24	1H25	Chg. 25/24
Net Sales (R\$ million)	70.6	98.0	96.3	-2%	36%		142.5	194.3	36.4%
Net Sales (US\$ million)	13.7	16.8	17.0	1%	24%		28.1	33.8	20.3%



## Earnings Release

2<sup>nd</sup> quarter of 2025



### Gross and Operating Margins

The gross margin obtained in 2Q25 was 27.4%, a decrease of 1.2 p.p. compared to 2Q24. This reduction is mainly due to the low production and revenue volume in<sup>o</sup> the Rough and Machined Cast Iron Parts Unit.

Gross Margin	Quarter					Accumulated		
	2Q24	1Q25	2Q25	Chg. 2Q25/1Q25	Chg. 2Q25/2Q24	1H24	1H25	Chg. pp 2025/2024
ROMI Machines	37.1%	45.1%	42.7%	(2.4)	5.6	39.4%	43.7%	4.3
Burkhardt+Weber Machines	1.7%	13.5%	5.7%	(7.8)	4.0	15.9%	10.1%	(5.8)
Rough and Machined Cast Iron Parts	4.7%	-30.7%	-12.1%	18.6	(16.8)	-4.9%	-20.9%	(16.0)
<b>Total</b>	<b>28.6%</b>	<b>24.4%</b>	<b>27.4%</b>	<b>3.0</b>	<b>(1.2)</b>	<b>28.8%</b>	<b>26.0%</b>	<b>(2.8)</b>

EBIT Margin - Adjusted (*)	Quarter					Accumulated		
	2Q24	1Q25	2Q25	Chg. 2Q25/1Q25	Chg. 2Q25/2Q24	1H24	1H25	Chg. pp 2025/2024
ROMI Machines	15.3%	17.5%	17.9%	0.4	2.6	14.7%	17.7%	3.0
Burkhardt+Weber Machines	-36.2%	5.5%	-20.2%	(25.7)	16.0	-15.7%	-12.0%	3.7
Rough and Machined Cast Iron Parts	-12.3%	-50.4%	-30.9%	19.5	(18.6)	-22.9%	-40.1%	(17.2)
<b>Total</b>	<b>6.0%</b>	<b>0.4%</b>	<b>3.3%</b>	<b>2.9</b>	<b>(2.7)</b>	<b>4.4%</b>	<b>2.0%</b>	<b>(2.4)</b>

(\*) 2Q24, 1Q25 and 2Q25: EBIT and EBITDA are adjusted by the amounts of R\$6,346, R\$276 and R\$772, respectively; and profit by the amounts of R\$6,149, R\$269 and R\$754, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.

1H24: EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, related to the recognition of the impacts of the Vila ROMI Residence project.

1H25: EBIT and EBITDA are adjusted by the amount of R\$1,048; and profit by the amount of R\$1,023, related to the recognition of the impacts of the Vila ROMI Residence project.

### ROMI MACHINES

The gross margin of this Business Unit in 2Q25 reached 42.7%, 5.6 p.p. higher than that achieved in 2Q24. This result is due to the increase in revenue volume, the larger share of the machine rental business within this business unit, and the exchange rate variation that positively impacted export margins. Despite the slight decrease in revenue, cost and expense control allowed for an adjusted EBIT operating margin of 17.9% in 2Q25, 2.6 p.p. higher than the margin achieved in 2Q24.

### BURKHARDT+WEBER MACHINES

In 2Q25, the company's gross and operating margins increased by 4.0 p.p. and 16.0 p.p., respectively, compared to the same period in 2024, impacted by the increase in revenue volume in the periods presented.

### ROUGH AND MACHINED CAST IRON PARTS

In 2Q25 the gross margin of this Business Unit decreased by 16.8 p.p., compared to 2Q24, and the operating margin (EBIT) also decreased, in the same comparison period, by 18.6 p.p. The low production volume, a reflection of the slowdown in the wind power and commercial automotive segments, combined with the high fixed costs of this Business Unit, has impacted operating margins.





## Earnings Release

2<sup>nd</sup> quarter of 2025



### EBITDA and EBITDA Margin

In 2Q25, the operating cash generation as measured by adjusted EBITDA amounted to R\$27.7 million, representing an adjusted EBITDA margin of 8.8% the quarter, as shown in the table below:

Reconciliation of Net Income to EBITDA (R\$ 000)	Quarter					Accumulated		
	2Q24	1Q25	2Q25	Chg. 2Q25/1Q25	Chg. 2Q25/2Q24	1H24	1H25	Chg. 2025/2024
<b>Net Income</b>	<b>31,018</b>	<b>10,088</b>	<b>16,374</b>	62.3%	-47.2%	<b>48,999</b>	<b>26,462</b>	-46.0%
Income tax and social contributions	199	(3,167)	(1,792)	-43.4%	-1000.5%	(1,569)	(4,959)	216.1%
Net Financial Income	(7,028)	(5,515)	(3,359)	-39.1%	-52.2%	(10,037)	(8,874)	-11.6%
Depreciation and amortization	15,425	16,841	17,287	2.6%	12.1%	29,538	34,128	15.5%
<b>EBITDA</b>	<b>39,614</b>	<b>18,247</b>	<b>28,510</b>	56.2%	-28.0%	<b>66,931</b>	<b>46,757</b>	-30.1%
<b>EBITDA Margin</b>	13.4%	6.7%	9.0%			13.3%	7.9%	(5.4)
<b>EBITDA - Adjusted (*)</b>	<b>33,268</b>	<b>17,971</b>	<b>27,738</b>	54.3%	-16.6%	<b>51,479</b>	<b>45,709</b>	-11.2%
<b>EBITDA Margin - Adjusted (*)</b>	11.3%	6.6%	8.8%			10.2%	7.8%	(2.4)
<b>Total Net Operating Revenue</b>	<b>295,199</b>	<b>273,095</b>	<b>316,095</b>	<b>15.7%</b>	<b>7.1%</b>	<b>503,713</b>	<b>589,190</b>	<b>17.0%</b>

(\*) 2Q24, 1Q25 and 2Q25: EBIT and EBITDA are adjusted by the amounts of R\$6,346, R\$276 and R\$772, respectively; and profit by the amounts of R\$6,149, R\$269 and R\$754, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.

1H24: EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, related to the recognition of the impacts of the Vila ROMI Residence project.

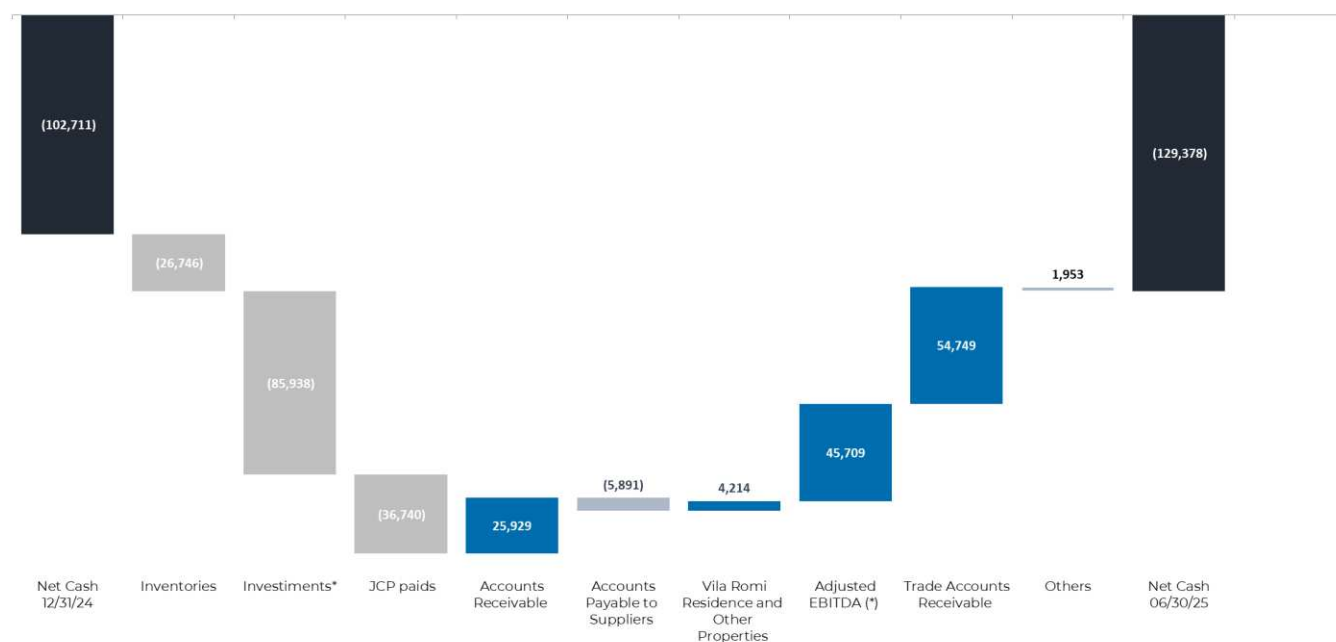
1H25: EBIT and EBITDA are adjusted by the amount of R\$1,048; and profit by the amount of R\$1,023, related to the recognition of the impacts of the Vila ROMI Residence project.

### Adjusted Profit for the Period

The adjusted profit for 2Q25 was R\$15.6 million, a decrease of 37.2% compared to 2Q24.

## Evolution of Net Cash (Debt) Position

The main changes in net cash position during the first half of 2025, in thousands of reais, are described below:



\*The balances recognized under "Investments" are net of the impacts recognized in accordance with CPC 06 (R2) - Leases, equivalent to international standard IFRS 16 - Leases.

In the first half of 2025, the net cash position had the following variations:

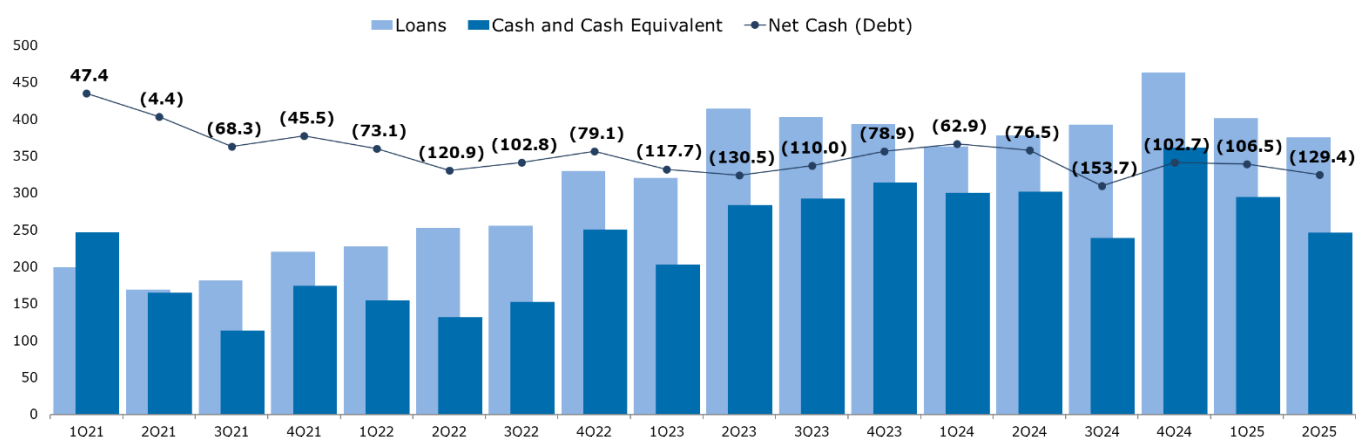
- Investments aimed at maintenance, productivity, flexibility, and competitiveness of the units in the industrial park and, mainly, related to the new machine rental business (R\$66.5 million in 1H25);
- Payment of interest on capital and interim dividends, declared in December and March 2025 and paid during the half year period, in the amount of R\$36,740;
- Reduction in Accounts Receivable, primarily due to renegotiations and the receipt of amounts related to revenue from the B+W Unit in the first half of 2025;
- The increase in the inventory line item is related to the order backlog, which in the first half of 2025 posted a growth of 30.8%.

## Financial Position

The Company's borrowings are used mainly for investments in the modernization of its manufacturing facilities, research and development of new products, and financing of exports and imports. As at June 30, 2025, the amount of financing in local currency was R\$195.2 million, and in foreign currency R\$180.6 million, totaling R\$375.9 million, of which R\$63.0 million maturing in up to 12 months.

Short-term investments are made with prime institutions with low credit risk and their yield is mainly linked to the Interbank Certificate of Deposit (CDI). The consolidated net cash position as at June 30, 2025 was negative by R\$129.4 million.

**Net Cash (Debt) Position** R\$ million



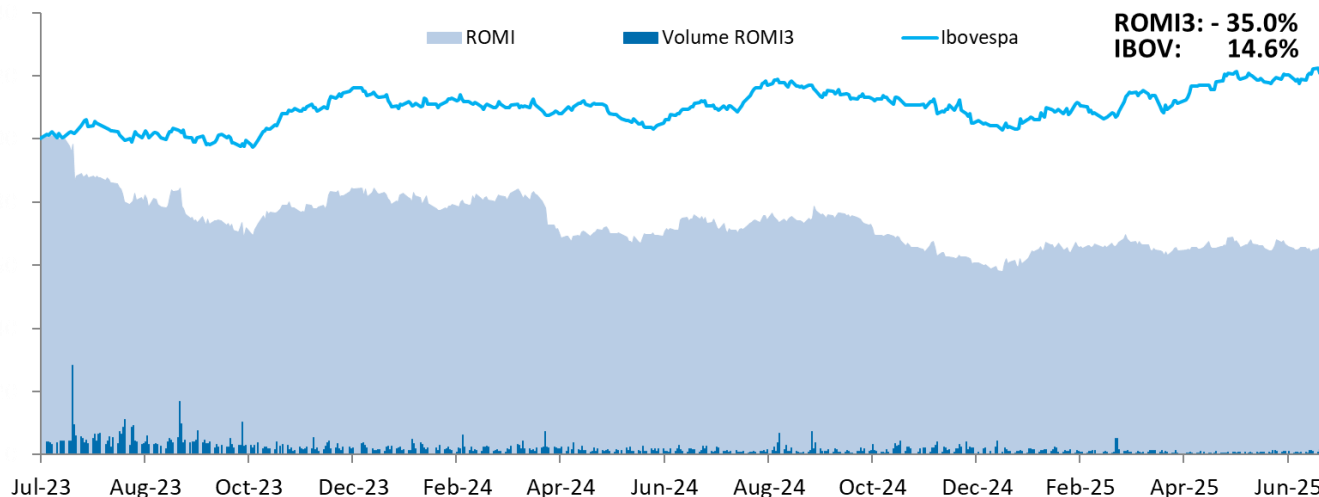
As at June 30, 2025, the Company recorded R\$246.5 million as cash and cash equivalents and short-term investments.

The balances recorded under "Finame Manufacturer Financing" are not used in the calculation of the Company's net debt. As at June 30, 2025, the Company did not have any derivative transactions.

## Capital Markets

### Share Performance ROMI3 x Ibovespa

Period: June 30, 2023 to July 14, 2025



**Note:** The performance of ROMI3 shares shown in the graph considers the retroactive calculation of the impact of bonuses that occurred in March 2023 and March 2024 to reflect the new number of shares outstanding after these events.

On July 14, 2025 the Company's common shares (ROMI3), which were quoted at R\$9.16, posted devaluation of 35.0% since June 30, 2023, and appreciation of 8.5% since December 31, 2024. The Ibovespa posted increase of 14.6% and 12.5%, respectively, in the same periods.

The Company's market capitalization on July 14, 2025 was R\$853.4 million. The average daily trading volume during 2Q25 was R\$1.1 million.





**ROMI**

**Earnings Release**  
2<sup>nd</sup> quarter of 2025



# Consolidated Balance Sheet

## Consolidated Balance Sheet

IFRS (R\$ 000)

ASSETS	06/30/24	03/31/25	06/30/25	LIABILITIES AND SHAREHOLDER'S EQUITY	06/30/24	03/31/25	06/30/25
<b>CURRENT</b>	<b>1,451,674</b>	<b>1,512,376</b>	<b>1,498,555</b>	<b>CURRENT</b>	<b>706,317</b>	<b>714,267</b>	<b>689,363</b>
Cash and Cash equivalents	285,288	242,363	195,239	Loans and financing	160,802	75,077	62,969
Financial investments	16,734	52,591	51,233	Finame manufacturer financing	156,219	214,852	159,316
Trade accounts receivable	203,412	169,271	190,653	Trade accounts payable	103,818	113,319	104,529
Trade accounts receivable - PRODZ financing	43,038	52,158	55,308	Payroll and related taxes	44,683	35,954	44,502
Onlending of Finame manufacturer financing	169,367	182,856	171,411	Taxes payables	16,540	7,818	10,524
Inventories	688,371	733,467	742,290	Advances from customers	163,690	202,262	242,006
Inventories of rental machines intended for sale	-	24,287	26,766	Related parties	1,549	494	1,323
Recoverable taxes	22,910	29,842	31,495	Dividends	18,637	14,625	14,618
Other receivables	22,554	25,542	34,160	Provision for contingent liabilities	5,254	6,475	4,875
				Other payables	35,125	43,391	44,701
<b>NON CURRENT</b>	<b>364,844</b>	<b>401,514</b>	<b>416,716</b>	<b>NON CURRENT</b>	<b>465,604</b>	<b>546,625</b>	<b>596,958</b>
Trade accounts receivable	6,194	17,716	17,813	Loans and financing	217,679	326,336	312,881
Trade accounts receivable - PRODZ financing	39,099	26,472	22,909	Finame manufacturer financing	205,191	178,304	239,546
Onlending of Finame manufacturer financing	207,542	241,861	249,952	Deferred income and social contribution taxes	36,304	36,997	38,093
Recoverable taxes	62,770	66,568	68,046	Reserve for contingencies	401	199	2,213
Deferred income and social contribution taxes	25,174	27,500	33,057	Other payables	6,029	4,789	4,225
Judicial Deposits	12,131	12,131	12,131				
Other receivables	11,934	9,266	12,808	<b>TOTAL LIABILITIES</b>	<b>1,171,921</b>	<b>1,260,892</b>	<b>1,286,321</b>
<b>INVESTMENTS</b>				<b>SHAREHOLDER'S EQUITY</b>	<b>1,196,713</b>	<b>1,218,038</b>	<b>1,221,272</b>
Property, Plant and Equipment	491,231	505,917	532,432	Capital	988,470	988,470	988,470
Investment Properties	15,183	14,283	14,283	Retained earnings	128,329	143,767	143,324
Intangible assets	47,368	46,408	47,220	Cumulative translation adjustments	79,914	85,801	89,478
							-
	<b>918,626</b>	<b>968,122</b>	<b>1,010,651</b>	<b>NON CONTROLLING INTERESTS</b>	<b>1,666</b>	<b>1,569</b>	<b>1,613</b>
					-	-	-
<b>TOTAL ASSETS</b>	<b>2,370,300</b>	<b>2,480,498</b>	<b>2,509,206</b>	<b>TOTAL SHAREHOLDER'S EQUITY</b>	<b>1,198,379</b>	<b>1,219,607</b>	<b>1,222,885</b>
				<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>2,370,300</b>	<b>2,480,498</b>	<b>2,509,206</b>

**ROMI3**  
B3 LISTED NM

ITAG B3

IGC-NM B3

IGC B3



## Earnings Release

2<sup>nd</sup> quarter of 2025



# Consolidated Income Statement

Consolidated Income Statement IFRS (R\$ 000)		2Q24	1Q25	2Q25	Chg. 2Q25/1Q25	Chg. 2Q25/2Q24	1H24	1H25	Chg. 2025/2024
<b>Net Operating Revenue</b>		<b>295,199</b>	<b>273,095</b>	<b>316,095</b>	<b>15.7%</b>	<b>7.1%</b>	<b>503,713</b>	<b>589,190</b>	<b>17.0%</b>
Cost of Goods Sold		(210,917)	(206,421)	(229,467)	11.2%	8.8%	(358,806)	(435,888)	21.5%
<b>Gross Profit</b>		<b>84,282</b>	<b>66,674</b>	<b>86,628</b>	<b>29.9%</b>	<b>2.8%</b>	<b>144,907</b>	<b>153,302</b>	<b>5.8%</b>
<b>Gross Margin %</b>		<b>28.6%</b>	<b>24.4%</b>	<b>27.4%</b>			<b>28.8%</b>	<b>26.0%</b>	
<b>Operating Expenses</b>		<b>(60,093)</b>	<b>(65,268)</b>	<b>(75,405)</b>	<b>15.5%</b>	<b>25.5%</b>	<b>(107,514)</b>	<b>(140,673)</b>	<b>30.8%</b>
Selling expenses		(30,200)	(28,682)	(34,184)	19.2%	13.2%	(53,599)	(62,866)	17.3%
Research and development expenses		(8,423)	(7,718)	(8,805)	14.1%	4.5%	(15,483)	(16,523)	6.7%
General and administrative expenses		(23,902)	(26,387)	(29,689)	12.5%	24.2%	(47,762)	(56,076)	17.4%
Management profit sharing and compensation		(3,717)	(3,910)	(3,463)	-11.4%	-6.8%	(6,420)	(7,373)	14.8%
Other operating income, net		6,149	1,429	736	-48.5%	-88.0%	15,750	2,165	-86.3%
<b>Operating Income (loss) before Financial Results</b>		<b>24,189</b>	<b>1,406</b>	<b>11,223</b>	<b>698.2%</b>	<b>-53.6%</b>	<b>37,393</b>	<b>12,629</b>	<b>-66.2%</b>
<b>Operating Margin %</b>		<b>8.2%</b>	<b>0.5%</b>	<b>3.6%</b>			<b>7.4%</b>	<b>2.1%</b>	
<b>Operating Income (loss) before Financial Results - Adjusted (*)</b>		<b>17,843</b>	<b>1,130</b>	<b>10,451</b>	<b>824.5%</b>	<b>-41.4%</b>	<b>21,941</b>	<b>11,581</b>	<b>-47.2%</b>
<b>Operating Margin % - Adjusted (*)</b>		<b>6.0%</b>	<b>0.4%</b>	<b>3.3%</b>			<b>4.4%</b>	<b>2.0%</b>	
<b>Financial Results, Net</b>		<b>7,028</b>	<b>5,515</b>	<b>3,359</b>	<b>-39.1%</b>	<b>-52.2%</b>	<b>10,037</b>	<b>8,874</b>	<b>-11.6%</b>
Financial income		9,284	10,007	9,014	-9.9%	-2.9%	16,850	19,021	12.9%
Financial expenses		(5,587)	(6,833)	(6,154)	-9.9%	10.1%	(11,395)	(12,987)	14.0%
Exchange gain (loss), net		3,331	2,341	499	-78.7%	-85.0%	4,582	2,840	-38.0%
<b>Operations Operating Income</b>		<b>31,217</b>	<b>6,921</b>	<b>14,582</b>	<b>-53.3%</b>	<b>-53.3%</b>	<b>47,430</b>	<b>21,503</b>	<b>-54.7%</b>
Income tax and social contribution		(199)	3,167	1,792	-43.4%	-1000.5%	1,569	4,959	216.1%
<b>Net Income</b>		<b>31,018</b>	<b>10,088</b>	<b>16,374</b>	<b>62.3%</b>	<b>-47.2%</b>	<b>48,999</b>	<b>26,462</b>	<b>-46.0%</b>
<b>Net Margin %</b>		<b>10.5%</b>	<b>3.7%</b>	<b>5.2%</b>			<b>9.7%</b>	<b>4.5%</b>	
<b>Net income - Adjusted (*)</b>		<b>24,869</b>	<b>9,819</b>	<b>15,620</b>	<b>59.1%</b>	<b>-37.2%</b>	<b>34,029</b>	<b>25,439</b>	<b>-25.2%</b>
<b>Net Margin % - Adjusted (*)</b>		<b>8.4%</b>	<b>3.6%</b>	<b>4.9%</b>			<b>6.8%</b>	<b>4.3%</b>	
<b>Net profit concerning:</b>									
Controlling interests		30,915	9,976	16,329	63.7%	-47.2%	48,789	26,305	-46.1%
Non controlling interests		103	112	45	-59.8%	-56.3%	210	157	-25.2%
		<b>0.0%</b>	<b>0.0%</b>						
<b>EBITDA</b>		<b>39,614</b>	<b>18,247</b>	<b>28,510</b>	<b>56.2%</b>	<b>-28.0%</b>	<b>66,931</b>	<b>46,757</b>	<b>-30.1%</b>
Profit for the period		31,018	10,088	16,374	62.3%	-47.2%	48,999	26,462	-46.0%
Income tax and social contribution		199	(3,167)	(1,792)	-43.4%	-1000.5%	(1,569)	(4,959)	216.1%
Financial result, net		(7,028)	(5,515)	(3,359)	-39.1%	-52.2%	(10,037)	(8,874)	-11.6%
Depreciation and amortization		15,425	16,841	17,287	2.6%	12.1%	29,538	34,128	15.5%
<b>EBITDA Margin %</b>		<b>13.4%</b>	<b>6.7%</b>	<b>9.0%</b>			<b>13.3%</b>	<b>7.9%</b>	
<b>EBITDA - Adjusted (*)</b>		<b>33,268</b>	<b>17,971</b>	<b>27,738</b>	<b>54.3%</b>	<b>-16.6%</b>	<b>51,479</b>	<b>45,709</b>	<b>-11.2%</b>
<b>EBITDA Margin % - Adjusted (*)</b>		<b>11.3%</b>	<b>6.6%</b>	<b>8.8%</b>			<b>10.2%</b>	<b>7.8%</b>	
Nº of shares in capital stock (th)		93,171	93,171	93,171			93,171	93,171	
Profit per share - R\$		0.33	0.11	0.18			0.52	0.28	

(\*) 2Q24, 1Q25 and 2Q25: EBIT and EBITDA are adjusted by the amounts of R\$6,346, R\$276 and R\$772, respectively; and profit by the amounts of R\$6,149, R\$269 and R\$754, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.

1H24: EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, related to the recognition of the impacts of the Vila ROMI Residence project.

1H25: EBIT and EBITDA are adjusted by the amount of R\$1,048; and profit by the amount of R\$1,023, related to the recognition of the impacts of the Vila ROMI Residence project.



## Consolidated Cash Flow Statement

### Consolidated Cash Flow Statement

IFRS (R\$ 000)

	2Q24	1Q25	2Q25
<b>Cash from operating activities</b>			
<b>Net Income before taxation</b>	<b>31,217</b>	<b>6,921</b>	<b>14,582</b>
Financial expenses and exchange gain	(995)	(5,984)	(48,850)
Depreciation and amortization	15,425	16,841	17,287
Allowance for doubtful accounts and other receivables	696	3,124	(16,165)
Proceeds from sale of fixed assets and intangibles	(10,172)	11,652	12,868
Provision for inventory realization	130	1,900	917
Reserve for contingencies	(584)	107	155
Trade accounts receivable	(19,653)	39,110	(8,889)
Onlending of Finame manufacturer financing	1,627	1,225	3,277
Inventories	(42,405)	(14,140)	(12,219)
Recoverable taxes, net	(12,425)	(16,414)	(8,688)
Judicial deposits	12	-	-
Other receivables	(1,175)	(6,316)	(12,524)
Trade accounts payable	20,100	5,812	(6,246)
Payroll and related taxes	12,050	(2,142)	8,548
Taxes payable	13,092	(896)	6,149
Advances from customers	26,863	15,005	39,744
Other payables	3,399	(2,975)	2,665
<b>Cash provided by (used in) operating activities</b>	<b>37,202</b>	<b>52,830</b>	<b>(7,389)</b>
Income tax and social contribution paid	(387)	(602)	(555)
<b>Net Cash provided by (used in) operating activities</b>	<b>36,815</b>	<b>52,228</b>	<b>(7,944)</b>
Financial Investments	44,366	46,885	1,358
Purchase of fixed assets	(44,878)	<b>(40,771)</b>	(52,643)
Sales of fixed assets	23,985	1,021	147
Purchase of intangible assets	3	-	-
<b>Net cash Used in Investing Activities</b>	<b>23,476</b>	<b>7,135</b>	<b>(51,138)</b>
Interest on capital paid	(9,123)	(20,777)	(16,775)
New loans and financing	7,748	28,844	8,993
Payments of loans and financing	(1,077)	(80,761)	15,873
Interests paid (including Finame manufacturer financing)	(11,913)	(5,754)	(6,658)
New loans in Finame manufacturer	44,508	44,774	53,636
Payment of Finame manufacturer financing	(43,850)	(42,092)	(44,900)
<b>Net Cash provided by (used in) Financing Activities</b>	<b>(13,707)</b>	<b>(75,766)</b>	<b>10,169</b>
	-	-	-
<b>Increase (decrease) in cash and cash equivalents</b>	<b>46,584</b>	<b>(16,403)</b>	<b>(48,913)</b>
Exchange variation changes on cash and cash equivalents abroad	(1,064)	(3,454)	1,791
<b>Cash and cash equivalents - beginning of period</b>	<b>239,768</b>	<b>262,220</b>	<b>242,363</b>
<b>Cash and cash equivalents - end of period</b>	<b>285,288</b>	<b>242,363</b>	<b>195,241</b>



## Attachment I – Income Statement by Business Unit

### Income Statement by Business Units - 2Q25

R\$ 000	ROMI Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron Parts	Total
<b>Net Operating Revenue</b>	<b>208,948</b>	<b>58,069</b>	<b>49,078</b>	<b>316,095</b>
<b>Cost of Sales and Services</b>	(104,258)	(54,777)	(70,432)	(229,467)
Business Units Transfers	665	-	16,101	16,767
Business Units Transfers	(16,101)	-	(665)	(16,767)
<b>Gross Profit</b>	<b>89,254</b>	<b>3,292</b>	<b>(5,918)</b>	<b>86,628</b>
<b>Gross Margin %</b>	<b>42.7%</b>	<b>5.7%</b>	<b>-12.1%</b>	<b>27.4%</b>
<b>Operating Expenses</b>	<b>(51,935)</b>	<b>(14,997)</b>	<b>(9,245)</b>	<b>(76,177)</b>
Selling	(25,824)	(6,632)	(1,728)	(34,184)
General and Administrative	(16,645)	(8,365)	(4,679)	(29,689)
Research and Development	(6,988)	-	(1,817)	(8,805)
Management profit sharing	(2,442)	-	(1,021)	(3,463)
Other operating revenue	(36)	-	-	(36)
<b>Operating loss before Financial Results - Adjusted (*)</b>	<b>37,318</b>	<b>(11,705)</b>	<b>(15,163)</b>	<b>10,451</b>
<b>Operating Margin % - Adjusted (*)</b>	<b>17.9%</b>	<b>-20.2%</b>	<b>-30.9%</b>	<b>3.3%</b>
Depreciation and amortization	11,341	1,808	4,138	17,287
<b>EBITDA - Adjusted (*)</b>	<b>48,660</b>	<b>(9,897)</b>	<b>(11,024)</b>	<b>27,738</b>
<b>EBITDA Margin % - Adjusted (*)</b>	<b>23.3%</b>	<b>-17.0%</b>	<b>-22.5%</b>	<b>8.8%</b>

### Income Statement by Business Units - 2Q24

R\$ 000	ROMI Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron Parts	Total
<b>Net Operating Revenue</b>	<b>220,104</b>	<b>28,038</b>	<b>47,057</b>	<b>295,199</b>
<b>Cost of Sales and Services</b>	(118,803)	(27,562)	(64,552)	(210,917)
Business Units Transfers	794	-	20,515	21,308
Business Units Transfers	(20,515)	-	(794)	(21,308)
<b>Gross Profit</b>	<b>81,580</b>	<b>476</b>	<b>2,226</b>	<b>84,282</b>
<b>Gross Margin %</b>	<b>37.1%</b>	<b>1.7%</b>	<b>4.7%</b>	<b>28.6%</b>
<b>Operating Expenses</b>	<b>(47,811)</b>	<b>(10,620)</b>	<b>(8,008)</b>	<b>(66,439)</b>
Selling	(24,474)	(3,932)	(1,794)	(30,200)
General and Administrative	(13,729)	(6,688)	(3,485)	(23,902)
Research and Development	(6,766)	-	(1,657)	(8,423)
Management profit sharing	(2,645)	-	(1,072)	(3,717)
Other operating revenue	(197)	-	-	(197)
<b>Operating loss before Financial Results - Adjusted (*)</b>	<b>33,769</b>	<b>(10,144)</b>	<b>(5,782)</b>	<b>17,843</b>
<b>Operating Margin % - Adjusted (*)</b>	<b>15.3%</b>	<b>-36.2%</b>	<b>-12.3%</b>	<b>6.0%</b>
Depreciation and amortization	10,091	1,791	3,543	15,425
<b>EBITDA - Adjusted (*)</b>	<b>43,860</b>	<b>(8,353)</b>	<b>(2,240)</b>	<b>33,268</b>
<b>EBITDA Margin % - Adjusted (*)</b>	<b>19.9%</b>	<b>-29.8%</b>	<b>-4.8%</b>	<b>11.3%</b>

(\*) 2Q24, 1Q25 and 2Q25: EBIT and EBITDA are adjusted by the amounts of R\$6,346, R\$276 and R\$772, respectively; and profit by the amounts of R\$6,149, R\$269 and R\$754, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.





## Earnings Release

2<sup>nd</sup> quarter of 2025



### Income Statement by Business Units - 1H25

R\$ 000	ROMI Machines	Burkhardt + Weber	Raw and Machined Cast Iron Parts	Total
<b>Net Operating Revenue</b>	<b>364,818</b>	<b>131,346</b>	<b>93,026</b>	<b>589,190</b>
<b>Cost of Sales and Services</b>	(172,997)	(118,142)	(144,749)	(435,888)
Business Units Transfers	1,326	-	33,643	34,969
Business Units Transfers	(33,643)	-	(1,326)	(34,969)
<b>Gross Profit</b>	<b>159,503</b>	<b>13,204</b>	<b>(19,405)</b>	<b>153,302</b>
<b>Gross Margin %</b>	<b>43.7%</b>	<b>10.1%</b>	<b>-20.9%</b>	<b>26.0%</b>
<b>Operating Expenses</b>	<b>(94,835)</b>	<b>(28,968)</b>	<b>(17,917)</b>	<b>(141,721)</b>
Selling	(46,578)	(13,003)	(3,285)	(62,866)
General and Administrative	(31,044)	(15,965)	(9,067)	(56,076)
Research and Development	(13,312)	-	(3,211)	(16,523)
Management profit sharing	(5,018)	-	(2,355)	(7,373)
Other operating revenue	1,117	-	-	1,117
<b>Operating loss before Financial Results - Adjusted (*)</b>	<b>64,668</b>	<b>(15,764)</b>	<b>(37,322)</b>	<b>11,582</b>
<b>Operating Margin % - Adjusted (*)</b>	<b>17.7%</b>	<b>-12.0%</b>	<b>-40.1%</b>	<b>2.0%</b>
Depreciation and amortization	22,287	3,548	8,293	34,128
<b>EBITDA - Adjusted (*)</b>	<b>86,955</b>	<b>(12,216)</b>	<b>(29,029)</b>	<b>45,710</b>
<b>EBITDA Margin % - Adjusted (*)</b>	<b>23.8%</b>	<b>-9.3%</b>	<b>-31.2%</b>	<b>7.8%</b>

### Income Statement by Business Units - 1H24

R\$ 000	ROMI Machines	Burkhardt + Weber	Raw and Machined Cast Iron Parts	Total
<b>Net Operating Revenue</b>	<b>352,109</b>	<b>65,776</b>	<b>85,828</b>	<b>503,713</b>
<b>Cost of Sales and Services</b>	(181,740)	(55,320)	(121,746)	(358,806)
Business Units Transfers	1,053	-	32,789	33,842
Business Units Transfers	(32,789)	-	(1,053)	(33,842)
<b>Gross Profit</b>	<b>138,633</b>	<b>10,456</b>	<b>(4,182)</b>	<b>144,907</b>
<b>Gross Margin %</b>	<b>39.4%</b>	<b>15.9%</b>	<b>-4.9%</b>	<b>28.8%</b>
<b>Operating Expenses</b>	<b>(86,747)</b>	<b>(20,766)</b>	<b>(15,453)</b>	<b>(122,966)</b>
Selling	(43,042)	(7,270)	(3,287)	(53,599)
General and Administrative	(27,061)	(13,495)	(7,206)	(47,762)
Research and Development	(12,389)	-	(3,094)	(15,483)
Management profit sharing	(4,553)	-	(1,867)	(6,420)
Other operating revenue	298	-	-	298
<b>Operating loss before Financial Results - Adjusted (*)</b>	<b>51,886</b>	<b>(10,310)</b>	<b>(19,635)</b>	<b>21,941</b>
<b>Operating Margin % - Adjusted (*)</b>	<b>14.7%</b>	<b>-15.7%</b>	<b>-22.9%</b>	<b>4.4%</b>
<b>EBITDA</b>	<b>70,841</b>	<b>(6,829)</b>	<b>(12,533)</b>	<b>51,479</b>
<b>EBITDA Margin %</b>	<b>20.1%</b>	<b>-10.4%</b>	<b>-14.6%</b>	<b>10.2%</b>

(\*) **1H24**: EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by in the amount of R\$14,970, related to the recognition of the impacts of the Vila ROMI Residence project. **1H25**: EBIT and EBITDA are adjusted by the amount of R\$1,048; and profit by the amount of R\$1,023, related to the recognition of the impacts of the Vila ROMI Residence project.

# Attachment II - Financial Statements of B+W

## Burkhardt + Weber Balance Sheet

(€ Mil)

ASSETS	06/30/24	03/31/25	06/30/25
<b>CURRENT</b>	<b>39,307</b>	<b>47,648</b>	<b>45,613</b>
Cash and Cash equivalents	477	7,597	4,110
Trade accounts receivable	5,415	9,775	9,043
Inventories	29,252	25,887	27,043
Recoverable taxes	1,121	689	733
Deferred income and social contribution taxes	1,803	1,999	2,432
Related Parties	145	327	405
Other receivables	1,094	1,375	1,847
<b>Investments</b>			
Property, plant and equipment	11,786	11,244	11,253
Intangible assets	7,874	7,445	7,321
			-
<b>TOTAL ASSETS</b>	<b>58,967</b>	<b>66,337</b>	<b>64,187</b>
<b>LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>06/30/24</b>	<b>03/31/25</b>	<b>06/30/25</b>
<b>CURRENT</b>	<b>33,064</b>	<b>41,268</b>	<b>40,468</b>
Loans and financing	2,199	4,285	354
Trade accounts payable	2,655	2,208	1,591
Payroll and related taxes	1,641	1,126	1,386
Taxes payable	319	137	427
Advances from customers	19,823	24,933	28,974
Other payables	2,603	4,145	3,713
Related Parties	3,822	4,434	4,023
<b>NON CURRENT</b>	<b>7,649</b>	<b>7,225</b>	<b>7,049</b>
Loans and financing	4,210	3,915	3,777
Deferred income and social contribution taxes	3,439	3,310	3,272
<b>SHAREHOLDER'S EQUITY</b>	<b>18,255</b>	<b>17,844</b>	<b>16,669</b>
Capital	7,025	7,025	7,025
Profit (losses) accumulated	11,230	10,819	9,644
<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>58,967</b>	<b>66,337</b>	<b>64,186</b>



## Earnings Release

2<sup>nd</sup> quarter of 2025



### Burkhardt + Weber Income Statement

(€ 000)

	2Q24	1Q25	2Q25	1H24	1H25
<b>Net Operating Revenue</b>	<b>5,021</b>	<b>11,898</b>	<b>8,638</b>	<b>12,027</b>	<b>20,536</b>
Cost of Goods Sold	(4,942)	(10,684)	(7,787)	(10,095)	(18,472)
<b>Gross Profit</b>	<b>79</b>	<b>1,214</b>	<b>851</b>	<b>1,932</b>	<b>2,065</b>
<b>Gross Margin %</b>	<b>1.6%</b>	<b>10.2%</b>	<b>9.9%</b>	<b>16.1%</b>	<b>10.1%</b>
<b>Operating Expenses</b>	<b>(1,888)</b>	<b>(2,272)</b>	<b>(2,257)</b>	<b>(3,772)</b>	<b>(4,529)</b>
Selling expenses	(694)	(1,039)	(995)	(1,314)	(2,033)
General and administrative expenses	(1,194)	(1,234)	(1,263)	(2,458)	(2,496)
<b>Operating Income before Financial Results</b>	<b>(1,809)</b>	<b>(1,058)</b>	<b>(1,406)</b>	<b>(1,840)</b>	<b>(2,465)</b>
<b>Operating Margin %</b>	<b>-36.0%</b>	<b>-8.9%</b>	<b>-16.3%</b>	<b>-15.3%</b>	<b>-12.0%</b>
Financial Results, Net	(99)	(314)	(142)	(226)	(456)
<b>Net Income before tax and social contributio</b>	<b>(1,908)</b>	<b>(1,372)</b>	<b>(1,549)</b>	<b>(2,066)</b>	<b>(2,921)</b>
Income tax and social contribution	580	428	433	730	861
<b>Net income</b>	<b>(1,328)</b>	<b>(944)</b>	<b>(1,115)</b>	<b>(1,337)</b>	<b>(2,060)</b>
<b>Net Margin %</b>	<b>-26.5%</b>	<b>-7.9%</b>	<b>-12.9%</b>	<b>-11.1%</b>	<b>-10.0%</b>
<b>EBITDA</b>	<b>(1,490)</b>	<b>(776)</b>	<b>(1,125)</b>	<b>(1,207)</b>	<b>(1,901)</b>
Net income / loss for the period	(1,328)	(944)	(1,115)	(1,337)	(2,060)
Income tax and social contribution	(580)	(428)	(433)	(730)	(861)
Financial income, net	99	314	142	226	456
Depreciation and amortization	319	282	281	633	564
<b>EBITDA Margin %</b>	<b>-29.7%</b>	<b>-6.5%</b>	<b>-13.0%</b>	<b>-10.0%</b>	<b>-9.3%</b>

**ROMI S.A.**

**CNPJ – 56.720.428/0014-88/NIRE 35.300.036.751**

**PUBLICLY-HELD COMPANY**

**OFFICERS' REPRESENTATION ON THE FINANCIAL STATEMENTS**

We, the officers listed below, represent that the individual and consolidated interim financial statements as at and for the quarter ended June 30, 2025 have been prepared, reviewed, and discussed by us and nothing has come to our attention that causes us to believe that any further adjustments or disclosures are necessary.

Santa Bárbara d'Oeste, July 16, 2025

**Luiz Cassiano Rando Rosolen – Chief Executive Officer**

**Fernando Marcos Cassoni – Vice-President**

**Fábio Barbanti Taiair – Executive Officer**

**Douglas Pedro de Alcântara – Executive Officer**

**Mauricio Lanzellotti Lopes – Executive Officer**

**Tales Caires Aquino – Executive Officer**



**ROMI S.A.**

**CNPJ – 56.720.428/0014-88/NIRE 35.300.036.751**

**PUBLICLY-HELD COMPANY**

**OFFICERS' REPRESENTATION ON THE INDEPENDENT AUDITOR'S REPORT**

We, the officers listed below, represent that we have reviewed, discussed, and agreed with the Report on Review issued by PricewaterhouseCoopers Contadores Públicos Ltda. on the individual and consolidated financial statements of ROMI S.A. as at and for the quarter ended June 30, 2025.

Santa Bárbara d'Oeste, July 16, 2025

**Luiz Cassiano Rando Rosolen – Chief Executive Officer**

**Fernando Marcos Cassoni – Vice-President**

**Fábio Barbanti Taiar – Executive Officer**

**Douglas Pedro de Alcântara – Executive Officer**

**Mauricio Lanzellotti Lopes – Executive Officer**

**Tales Caires Aquino - Executive Officer**



# Romi S.A.

**Quarterly Information (ITR) at  
June 30, 2025  
and report on review of  
quarterly information**



## Report on review of quarterly information

To the Board of Directors and Shareholders  
Romi S.A.

### Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of Romi S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended June 30, 2025, comprising the balance sheet at that date and the statements of income, comprehensive income for the quarter and six-month period then ended, and the statements of changes in equity and cash flows for the six-month period then ended, and explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim accounting information in accordance with the accounting standard CPC 21 - Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC) and International Accounting Standard (IAS) 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

### Scope of review

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial 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 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 Brazilian and International Standards on Auditing and consequently did not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34, applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.



Romi S.A.

## Other matters

### Presentation of comparative information

The Quarterly Information (ITR) referred to in the first paragraph includes comparative information for the statements of income, of changes in equity, of cash flows and value added for the quarter ended June 30, 2024 which were extracted from the Quarterly Information (ITR) for that quarter in addition to the balance sheets as of December 31, 2024, extracted from the financial statements as of December 31, 2024, presented for comparison purposes. The review of the Quarterly Information (ITR) for the quarter ended June 30, 2024 and the audit of the financial statements as at and for the year ended December 31, 2024 were conducted by another firm of auditors, who issued unmodified review and audit reports dated July 16, 2024 and February 4, 2025, respectively.

### Statements of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the six-month period ended June 30, 2025. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the quarterly information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statement of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

Campinas, July 16, 2025

PricewaterhouseCoopers  
Auditores Independentes Ltda.  
CRC 2SP027613/F-1

DocuSigned by  
Diogo Maros de Carvalho  
Signed By: Diogo Maros de Carvalho 22021437880  
CPF: 22021437880  
Signing Time: 12 August 2025 | 16:15 BRT  
ID: 12P-Brasil: C01: Certificado Digital PPF A1  
C: BR  
Reason: AC Syntactically Multiple  
Reason: #C0287AED

Diogo Maros de Carvalho  
Contador CRC 1SP248874/O-8

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**Individual parent company financial statements / Balance sheet – Assets****(In thousands of reais)***(Convenience Translation into English from the Original Previously Issued in Portuguese)*

<b>Code of account</b>	<b>Account description</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
1	Total assets	2.194.550	2.202.192
1.01	Current assets	965.161	1.002.553
1.01.01	Cash and cash equivalents	101.359	119.073
1.01.02	Financial investments	308	50.230
1.01.02.01	Financial investments measured at fair value through profit or loss	308	50.230
1.01.02.01.01	Trading securities	308	50.230
1.01.03	Accounts receivable	297.370	313.691
1.01.03.01	Trade receivables	275.858	285.963
1.01.03.01.01	Trade accounts receivable	104.447	108.446
1.01.03.01.02	Onlending of Finame - manufacturer financing	171.411	177.517
1.01.03.02	Other accounts receivable	21.512	27.728
1.01.04	Inventories	502.743	478.208
1.01.06	Recoverable taxes	18.723	8.748
1.01.06.01	Current taxes recoverable	18.723	8.748
1.01.08	Other current assets	44.658	32.603
1.01.08.03	Other	44.658	32.603
1.01.08.03.01	Rental machines intended for sale	26.766	22.987
1.01.08.03.02	Other credits	17.892	9.616
1.02	Non-current assets	1.229.389	1.199.639
1.02.01	Non-current receivables	441.221	439.595
1.02.01.04	Accounts receivable	252.418	253.605
1.02.01.04.01	Trade accounts receivable	2.466	4.948
1.02.01.04.02	Onlending of Finame - manufacturer financing	249.952	248.657
1.02.01.07	Deferred taxes	19.293	14.730
1.02.01.07.01	Deferred income tax and social contribution	19.293	14.730
1.02.01.09	Receivables from related parties	74.967	83.217
1.02.01.09.02	Receivables from subsidiaries	74.967	83.217
1.02.01.10	Other non-current assets	94.543	88.043
1.02.01.10.03	Taxes recoverable	68.040	65.593
1.02.01.10.04	Judicial deposits	12.131	12.131
1.02.01.10.05	Other credits	14.372	10.319
1.02.02	Investments	335.986	346.796
1.02.02.01	Equity interest	322.486	333.296
1.02.02.01.02	Interest in subsidiaries	322.486	333.296
1.02.02.02	Investment properties	13.500	13.500
1.02.03	Property, plant and equipment	451.976	412.911
1.02.03.01	Fixed assets in operation	451.976	412.911
1.02.04	Intangible assets	206	337
1.02.04.01	Intangible assets	206	337
1.02.04.01.01	Concession agreement	206	337

**Individual parent company financial statements / Balance sheet – Liabilities****(In thousands of reais)***(Convenience Translation into English from the Original Previously Issued in Portuguese)*

<b>Code of account</b>	<b>Account description</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
2	Total liabilities	2.194.550	2.202.192
2.01	Current liabilities	403.144	474.031
2.01.01	Social and labor obligations	32.360	29.909
2.01.01.01	Social charges	32.360	29.909
2.01.02	Suppliers	92.047	94.373
2.01.02.01	Domestic suppliers	92.047	94.373
2.01.03	Tax liabilities	318	1.296
2.01.03.01	Federal tax liabilities	318	1.296
2.01.03.01.01	Income tax and social contribution payable	318	1.296
2.01.04	Loans and financing	189.911	264.526
2.01.04.01	Loans and financing	189.911	264.526
2.01.04.01.01	In local currency	189.911	264.526
2.01.05	Other liabilities	83.689	78.006
2.01.05.01	Liabilities with related parts	8.972	9.178
2.01.05.01.01	Payables to subsidiaries	8.972	9.178
2.01.05.02	Other	74.717	68.828
2.01.05.02.01	Dividends and interest on capital payable	14.618	17.817
2.01.05.02.04	Advances from customers	46.632	32.220
2.01.05.02.05	Profit sharing	1.323	4.797
2.01.05.02.06	Other current liabilities	12.144	13.994
2.01.06	Provisions	4.819	5.921
2.01.06.01	Provision for tax, labor and civil risks	4.819	5.921
2.01.06.01.01	Tax provisions	4.819	5.921
2.02	Non-current liabilities	570.134	501.416
2.02.01	Loans and financing	514.345	455.875
2.02.01.01	Loans and financing	514.345	455.875
2.02.01.01.01	In local currency	514.345	455.875
2.02.02	Other liabilities	53.576	45.144
2.02.02.01	Liabilities with related parts	32.700	32.700
2.02.02.01.01	Payables to subsidiaries	32.700	32.700
2.02.02.02	Other	20.876	12.444
2.02.02.02.03	Provision for negative equity - Subsidiary	20.756	12.431
2.02.02.02.04	Other payables	120	13
2.02.04	Provisions	2.213	397
2.02.04.01	Tax, social security, labor and civil provision	2.213	397
2.02.04.01.01	Tax provisions	2.213	397
2.03	Shareholders' equity	1.221.272	1.226.745
2.03.01	Capital	988.470	988.470
2.03.04	Profit reserves	143.324	150.565
2.03.04.05	Retained earnings	143.324	150.565
2.03.06	Equity valuation adjustments	89.478	87.710

Individual parent company financial statements / Statement of income

(In thousands of reais)  
(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Current Quarter	Year to date	Same Quarter Prior Year	Prior year to date
		04/01/2025 - 06/30/2025	01/01/2025 - 06/30/2025	04/01/2024 - 06/30/2024	01/01/2024 - 06/30/2024
3.01	Net operating revenue	236.033	428.831	244.307	399.366
3.02	Cost of goods sold and services rendered	-171.389	-317.882	-176.000	-293.270
3.03	Gross profit	64.644	110.949	68.307	106.096
3.04	Operating expenses/revenue	-50.538	-94.143	-42.130	-66.911
3.04.01	Selling expenses	-18.620	-33.792	-19.266	-33.205
3.04.02	General and administrative expenses	-27.344	-51.457	-24.015	-46.092
3.04.02.01	Administrative Expenses	-15.141	-27.691	-11.936	-24.311
3.04.02.02	Research & Development (R&D)	-8.805	-16.523	-8.423	-15.483
3.04.02.03	Management Participation and Fees	-3.398	-7.243	-3.656	-6.298
3.04.04	Other operating income, net	-36	1.118	-197	352
3.04.04.01	Other operating income, net	-36	1.118	-197	352
3.04.06	Equity in results of subsidiaries	-4.538	-10.012	1.348	12.034
3.05	Income (loss) before financial income and taxes	14.106	16.806	26.177	39.185
3.06	Financial income (loss)	1.875	6.832	6.603	9.111
3.06.01	Financial income (loss)	6.050	13.066	7.771	13.836
3.06.02	Financial expenses	-4.175	-6.234	-1.168	-4.725
3.06.02.01	Financial expenses	-4.853	-9.360	-4.531	-9.059
3.06.02.02	Foreign exchange gains (losses), net	678	3.126	3.363	4.334
3.07	Income (loss) before income tax	15.981	23.638	32.780	48.296
3.08	Income tax and social contribution	348	2.667	-1.865	493
3.08.02	Deferred	-1.896	-1.896	-3.385	-3.385
3.09	Net income (loss) from continuing operations	2.244	4.563	1.520	3.878
3.11	Income/loss for the period	16.329	26.305	30.915	48.789
3.99	Earnings per share - (Reais R\$ / Shares)	16.329	26.305	30.915	48.789
3.99.01	Basic earnings per share				
3.99.01.01	COMMON SHARES	0,18	0,28	0,33	0,52

Individual parent company financial statements / Statement of comprehensive income

(In thousands of reais)  
(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Current Quarter	Year to date	Same Quarter Prior Year	Prior year to date
		04/01/2025 - 06/30/2025	01/01/2025 - 06/30/2025	04/01/2024 - 06/30/2024	01/01/2024 - 06/30/2024
4.01	Net income for the period	16.329	26.305	30.915	48.789
4.02	Other comprehensive income	3.677	1.768	9.853	10.491
4.03	Comprehensive income for the period	20.006	28.073	40.768	59.280

Individual parent company financial statements / Statement of cash flows (Indirect method)

(In thousands of reais)  
(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Year to date	Prior year to date
		01/01/2025 - 06/30/2025	01/01/2024 - 06/30/2024
6.01	Net cash from operating activities	66.449	85.941
6.01.01	Cash generated from operations	83.682	43.877
6.01.01.01	Income (loss) before taxes	23.638	48.296
6.01.01.03	Accrued income, financial expenses, and foreign exchange variations	-1.354	55
6.01.01.04	Depreciation and amortization	27.812	23.538
6.01.01.05	Provision for doubtful accounts receivable, other receivables	798	849
6.01.01.06	Loss (gain) on disposal of property, plant, and equipment	20.741	-17.257
6.01.01.07	Equity method and provision for underfunded liabilities	10.012	-12.034
6.01.01.08	Provision for inventory losses	1.772	-542
6.01.01.09	Provision for contingent liabilities	263	972
6.01.02	Changes in assets and liabilities	-17.233	42.064
6.01.02.02	Accounts receivable - Trade accounts	-3.012	14.219
6.01.02.03	Related parties	14.354	-20.521
6.01.02.04	Onlending of Finame - manufacturer financing	4.502	24.331
6.01.02.05	Inventories	-26.307	747
6.01.02.06	Taxes and contributions recoverable	-14.319	-11.285
6.01.02.07	Judicial deposits	0	19
6.01.02.08	Other receivables	-8.345	-1.473
6.01.02.09	Suppliers	3.131	27.178
6.01.02.10	Salaries and social charges	2.451	321
6.01.02.11	Taxes and contributions payable	-978	-1.123
6.01.02.12	Advances from customers	14.412	8.397
6.01.02.13	Other paybles	-3.122	1.254
6.02	Net cash used in investing activities	-30.453	-38.418
6.02.01	Financial investments	49.922	66
6.02.02	Acquisition of property, plant, and equipment	-92.434	-69.324
6.02.04	Gain on sale of property, plant, and equipment	1.168	39.800
6.02.05	Dividends received	10.891	5.040
6.02.06	Capital increase in subsidiary	0	-14.000
6.03	Net cash used in financing activities	-53.710	-69.349
6.03.01	Payment of dividends/interest on own capital	-36.745	-9.123
6.03.02	New loans and borrowings	37.837	55.271
6.03.03	Payments of loans and borrowings	-54.426	-76.497
6.03.04	Interest paid	-8.350	-8.600
6.03.05	New Finame - manufacturer financing	98.410	68.855
6.03.06	Payment of Finame - manufacturer financing	-86.992	-85.558
6.03.08	Interest paid - Finame - manufacturer financing	-3.444	-13.697
6.05	Decrease in cash and cash equivalents	-17.714	-21.826
6.05.01	Opening balance of cash and cash equivalents	119.073	216.256
6.05.02	Closing balance of cash and cash equivalents	101.359	194.430

**Individual parent company financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2025–06/30/2025****(In thousands of reais)***(Convenience Translation into English from the Original Previously Issued in Portuguese)*

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earnings	Other comprehensive income	Shareholders' equity
5.01	Opening balances	988.470	0	150.565	0	87.710	1.226.745
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	988.470	0	150.565	0	87.710	1.226.745
5.04	Transactions with shareholders	0	0	0	-33.546	0	-33.546
5.04.07	Interest on own capital distribution	0	0	0	-33.546	0	-33.546
5.05	Total comprehensive income	0	0	0	26.305	1.768	28.073
5.05.01	Net income for the period	0	0	0	26.305	0	26.305
5.05.02	Other comprehensive income	0	0	0	0	1.768	1.768
5.05.02.02	Taxes on financial instruments	0	0	0	0	1.768	1.768
5.06	Adjustments to shareholders' equity	0	0	-7.241	7.241	0	0
5.06.02	Realization of revaluation reserve	0	0	-7.241	7.241	0	0
5.07	Closing balances	988.470	0	143.324	0	89.478	1.221.272



Individual parent company financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2024–06/30/2024

(In thousands of reais)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earnings	Other comprehensive income	Shareholders' equity
5.01	Opening balances	904.772	0	195.316	0	69.423	1.169.511
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	904.772	0	195.316	0	69.423	1.169.511
5.04	Transactions with shareholders	83.698	0	-83.698	-32.078	0	-32.078
5.04.01	Capital increase	83.698	0	-83.698	0	0	0
5.04.07	Interest on own capital distribution	0	0	0	-32.078	0	-32.078
5.05	Total comprehensive income	0	0	0	48.789	10.491	59.280
5.05.01	Net income for the period	0	0	0	48.789	0	48.789
5.05.02	Other comprehensive income	0	0	0	0	10.491	10.491
5.06	Adjustments to shareholders' equity	0	0	16.711	-16.711	0	0
5.06.02	Realization of revaluation reserve	0	0	16.711	-16.711	0	0
5.07	Closing balances	988.470	0	128.329	0	79.914	1.196.713

## Individual parent company financial statements / Statement of added value

(In thousands of reais)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Year to date	Prior year to date
		01/01/2025 - 06/30/2025	01/01/2024 - 06/30/2024
7.01	Revenue	565.146	520.081
7.01.01	Revenue from products and services	496.817	459.519
7.01.02	Other revenues, net	1.118	352
7.01.03	Revenue from the construction of own assets	68.009	59.361
7.01.04	Allowance for doubtful accounts	-798	849
7.02	Inputs acquired from third parties	-374.044	-333.009
7.02.01	Cost of products, goods and services	-312.080	-290.083
7.02.02	Materials, energy, third-party services and other	-35.164	-23.033
7.02.04	Other	-26.800	-19.893
7.03	Gross added value	191.102	187.072
7.04	Retentions	-27.812	-23.538
7.04.01	Depreciation, amortization and depletion	-27.812	-23.538
7.05	Net added value produced	163.290	163.534
7.06	Added value received as transfer	6.180	30.204
7.06.01	Equity in results of subsidiaries	-10.012	12.034
7.06.02	Financial income	16.192	18.170
7.07	Total added value payable	169.470	193.738
7.08	Distribution of added value	169.470	193.738
7.08.01	Personnel	91.674	109.355
7.08.01.01	Direct remuneration	80.983	93.636
7.08.01.02	Benefits	1.137	994
7.08.01.03	Severance pay fund (F.G.T.S)	8.052	9.715
7.08.01.04	Other	1.502	5.010
7.08.02	Taxes, duties and contributions	38.085	22.975
7.08.02.01	Federal	37.677	21.560
7.08.02.02	State	35	809
7.08.02.03	Municipal	373	606
7.08.03	Third-party capital remuneration	13.406	12.619
7.08.03.01	Interest	9.360	9.059
7.08.03.02	Rentals	4.046	3.560
7.08.04	Remuneration of own capital	26.305	48.789
7.08.04.01	Interest on own capital distribution	33.546	32.078
7.08.04.03	Retained earnings / Loss for the period	-7.241	16.711

**Consolidated financial statements / Balance sheet – Assets****(In thousands of reais)***(Convenience Translation into English from the Original Previously Issued in Portuguese)*

<b>Code of account</b>	<b>Account description</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
1	Total assets	2.509.206	2.546.623
1.01	Current assets	1.498.555	1.576.066
1.01.01	Cash and cash equivalents	195.239	262.220
1.01.02	Financial investments	51.233	99.476
1.01.02.01	Financial investments measured at fair value through profit or loss	51.233	99.476
1.01.02.01.01	Trading securities	51.233	99.476
1.01.03	Accounts receivable	417.372	438.776
1.01.03.01	Trade receivables	417.372	438.776
1.01.03.01.01	Trade accounts receivable	245.961	261.259
1.01.03.01.02	Onlending of Finame - manufacturer financing	171.411	177.517
1.01.04	Inventories	742.290	715.544
1.01.06	Recoverable taxes	31.495	18.609
1.01.06.01	Current taxes recoverable	31.495	18.609
1.01.08	Other current assets	60.926	41.441
1.01.08.03	Other	60.926	41.441
1.01.08.03.01	Rental machines intended for sale	26.766	22.987
1.01.08.03.02	Other credits	34.160	18.454
1.02	Non-current assets	1.010.651	970.557
1.02.01	Non-current receivables	416.716	409.768
1.02.01.04	Accounts receivable	290.674	300.011
1.02.01.04.01	Trade accounts receivable	40.722	51.354
1.02.01.04.02	Onlending of Finame - manufacturer financing	249.952	248.657
1.02.01.07	Deferred taxes	33.057	23.288
1.02.01.07.01	Deferred income tax and social contribution	33.057	23.288
1.02.01.10	Other non-current assets	92.985	86.469
1.02.01.10.03	Taxes recoverable	68.046	65.599
1.02.01.10.04	Judicial deposits	12.131	12.131
1.02.01.10.05	Other credits	12.808	8.739
1.02.02	Investments	14.283	14.283
1.02.02.02	Investment properties	14.283	14.283
1.02.03	Property, plant and equipment	532.432	497.420
1.02.03.01	Fixed assets in operation	532.432	497.420
1.02.04	Intangible assets	47.220	49.086
1.02.04.01	Intangible assets	47.220	49.086
1.02.04.01.01	Concession agreement	47.220	49.086

**Individual financial statements / Balance sheet – Liabilities****(In thousands of reais)***(Convenience Translation into English from the Original Previously Issued in Portuguese)*

<b>Code of account</b>	<b>Account description</b>	<b>Current quarter 06/30/2025</b>	<b>Prior year 12/31/2024</b>
2	Total liabilities	2.509.206	2.546.623
2.01	Current liabilities	689.363	761.139
2.01.01	Social and labor obligations	44.502	38.096
2.01.01.01	Social charges	44.502	38.096
2.01.02	Suppliers	104.529	110.420
2.01.02.01	Domestic suppliers	104.529	110.420
2.01.03	Tax liabilities	10.524	10.820
2.01.03.01	Federal tax liabilities	10.524	10.820
2.01.03.01.01	Income tax and social contribution payable	10.524	10.820
2.01.04	Loans and financing	222.285	343.995
2.01.04.01	Loans and financing	222.285	343.995
2.01.04.01.01	In local currency	222.285	343.995
2.01.05	Other liabilities	302.648	251.887
2.01.05.02	Other	302.648	251.887
2.01.05.02.01	Dividends and interest on capital payable	14.618	17.817
2.01.05.02.04	Advances from customers	242.006	187.257
2.01.05.02.05	Profit sharing	1.323	4.797
2.01.05.02.06	Other current liabilities	44.701	42.016
2.01.06	Provisions	4.875	5.921
2.01.06.01	Provision for tax, labor and civil risks	4.875	5.921
2.01.06.01.01	Tax provisions	4.875	5.921
2.02	Non-current liabilities	596.958	556.471
2.02.01	Loans and financing	552.427	511.489
2.02.01.01	Loans and financing	552.427	511.489
2.02.01.01.01	In local currency	552.427	511.489
2.02.02	Other liabilities	4.225	5.871
2.02.02.01	Liabilities with related parts	4.225	5.871
2.02.02.01.01	Payables to subsidiaries	4.225	5.871
2.02.03	Diferred taxes	38.093	38.660
2.02.03.01	Deferred income tax and social contribution.	38.093	38.660
2.02.04	Provisions	2.213	451
2.02.04.01	Tax, social security, labor and civil provision	2.213	451
2.02.04.01.01	Tax provisions	2.213	451
2.03	Shareholders' equity	1.222.885	1.229.013
2.03.01	Capital	988.470	988.470
2.03.04	Profit reserves	143.324	150.565
2.03.04.05	Retained earnings	143.324	150.565
2.03.06	Equity valuation adjustments	89.478	87.710
2.03.09	Non-controlling interest	1.613	2.268

Consolidated financial statements / Statement of income

(In thousands of reais)  
(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Current Quarter	Year to date	Same Quarter Prior Year	Prior year to date
		04/01/2025 - 06/30/2025	01/01/2025 - 06/30/2025	04/01/2024 - 06/30/2024	01/01/2024 - 06/30/2024
3.01	Net operating revenue	316.095	589.190	295.199	503.713
3.02	Cost of goods sold and services rendered	-229.467	-435.888	-210.917	-358.806
3.03	Gross profit	86.628	153.302	84.282	144.907
3.04	Operating expenses/revenue	-75.405	-140.673	-60.093	-107.514
3.04.01	Selling expenses	-34.184	-62.866	-30.200	-53.599
3.04.02	General and administrative expenses	-41.957	-79.972	-36.042	-69.665
3.04.02.01	Administrative expenses	-29.689	-56.076	-23.902	-47.762
3.04.02.02	Research & Development (R&D)	-8.805	-16.523	-8.423	-15.483
3.04.02.03	Management Participation and Fees	-3.463	-7.373	-3.717	-6.420
3.04.04	Other operating income, net	736	2.165	6.149	15.750
3.05	Income (loss) before financial income and taxes	11.223	12.629	24.189	37.393
3.06	Financial income (loss)	3.359	8.874	7.028	10.037
3.06.01	Financial income (loss)	9.014	19.021	9.284	16.850
3.06.02	Financial expenses	-5.655	-10.147	-2.256	-6.813
3.06.02.01	Financial expenses	-6.154	-12.987	-5.587	-11.395
3.06.02.02	Foreign exchange gains (losses), net	499	2.840	3.331	4.582
3.07	Income (loss) before income tax	14.582	21.503	31.217	47.430
3.08	Income tax and social contribution	1.792	4.959	-199	1.569
3.08.01	Current	-3.541	-5.119	-5.077	-6.546
3.08.02	Deferred	5.333	10.078	4.878	8.115
3.09	Net income (loss) from continuing operations	16.374	26.462	31.018	48.999
3.11	Income/loss for the period	16.374	26.462	31.018	48.999
3.11.01	Attributed to the Parent company shareholders	16.329	26.305	30.915	48.789
3.11.02	Attributed to non-controlling shareholders	45	157	103	210
3.99	Earnings per share - (Reais R\$ / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	0,18	0,28	0,33	0,52

Consolidated financial statements / Statement of comprehensive income

(In thousands of reais)  
(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Current Quarter	Year to date	Same Quarter Prior Year	Prior year to date
		04/01/2025 - 06/30/2025	01/01/2025 - 06/30/2025	04/01/2024 - 06/30/2024	01/01/2024 - 06/30/2024
4.01	Consolidated net income for the period	16.374	26.462	31.018	48.999
4.02	Other comprehensive income	3.677	1.768	9.853	10.491
4.03	Consolidated comprehensive income for the period	20.051	28.230	40.871	59.490
4.03.01	Attributed to the Parent company shareholders	20.006	28.073	40.768	59.280
4.03.02	Attributed to non-controlling shareholders	45	157	103	210



**Consolidated financial statements / Statement of cash flows (Indirect method)****(In thousands of reais)***(Convenience Translation into English from the Original Previously Issued in Portuguese)*

Code of account	Account description	Year to date	Prior year to date
		01/01/2025 - 06/30/2025	01/01/2024 - 06/30/2024
6.01	Net cash from operating activities	44.100	103.125
6.01.01	Cash generated by operations	25.514	64.722
6.01.01.01	Income before taxes	21.503	47.430
6.01.01.03	Accrued income, financial expenses, and foreign exchange variation	-55.026	2.612
6.01.01.04	Depreciation and amortization	34.128	29.538
6.01.01.05	Provision for doubtful accounts receivable, other receivables	1.087	1.475
6.01.01.06	Loss (gain) on disposal of property, plant, and equipment	20.741	-17.257
6.01.01.07	Equity method and provision for underfunded liabilities	2.818	-48
6.01.01.09	Provision for contingent liabilities	263	972
6.01.02	Changes in assets and liabilities	19.743	39.033
6.01.02.01	Accounts Receivable - Trade Notes	16.148	1.769
6.01.02.04	Onlending of Finame - manufacturer financing	4.502	54.411
6.01.02.05	Inventories	-29.564	-81.412
6.01.02.06	Taxes and contributions recoverable	-15.333	-21.207
6.01.02.07	Judicial deposits	0	19
6.01.02.08	Other receivables	-12.166	-3.827
6.01.02.09	Suppliers	-434	21.627
6.01.02.10	Salaries and social charges	6.406	5.618
6.01.02.11	Taxes and contributions payable	-4.258	6.406
6.01.02.12	Advances from customers	54.749	53.880
6.01.02.13	Other payables	-307	1.749
6.01.03	Other	-1.157	-630
6.01.03.01	Income tax and social contribution on net income paid	-1.157	-630
6.02	Net cash from investing activities	-44.003	-23.295
6.02.01	Financial investments	48.243	15.332
6.02.02	Acquisition of property, plant, and equipment	-93.414	-78.416
6.02.03	Gain on sale of property, plant, and equipment	0	-11
6.02.04	Gain on sale of property, plant, and equipment	1.168	39.800
6.03	Net cash from financing activities	-65.414	-74.239
6.03.01	Payment of dividends/interest on own capital	-37.557	-9.499
6.03.02	New loans and borrowings	37.837	68.050
6.03.03	Payments of loans and borrowings	-64.888	-91.970
6.03.04	Interest paid	-8.780	-10.420
6.03.05	New Finame - manufacturer financing	98.410	68.855
6.03.06	Payment of Finame - manufacturer financing	-86.992	-85.558
6.03.08	Interest paid - Finame - manufacturer financing	-3.444	-13.697
6.04	Effects of exchange rate changes on cash and cash equivalents	-1.664	-2.721
6.05	Increase (decrease) in cash and cash equivalents	-66.981	2.870
6.05.01	Opening balance of cash and cash equivalents	262.220	282.418
6.05.02	Closing balance of cash and cash equivalents	195.239	285.288

Consolidated financial statements / Statement of changes in shareholders’ equity / DMPL – 01/01/2025–06/30/2025

(In thousands of reais)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earnings	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	988.470	0	150.565	0	87.710	1.226.745	2.268	1.229.013
5.02	Prior period adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted opening balances	988.470	0	150.565	0	87.710	1.226.745	2.268	1.229.013
5.04	Capital transactions with partners	0	0	0	-33.546	0	-33.546	-812	-34.358
5.04.07	Interest on own capital distribution	0	0	0	-33.546	0	-33.546	0	-33.546
5.04.08	Dividends	0	0	0	0	0	0	-812	-812
5.05	Total comprehensive income	0	0	0	26.305	1.768	28.073	157	28.230
5.05.01	Net income for the period	0	0	0	26.305	0	26.305	157	26.462
5.05.02	Other comprehensive income	0	0	0	0	1.768	1.768	0	1.768
5.05.02.02	Taxes on financial instruments	0	0	0	0	1.768	1.768	0	1.768
5.06	Internal changes in shareholders' net of taxes	0	0	-7.241	7.241	0	0	0	0
5.06.02	Realization on revaluation reserve	0	0	-7.241	7.241	0	0	0	0
5.07	Closing balances	988.470	0	143.324	0	89.478	1.221.272	1.613	1.222.885

Consolidated financial statements / Statement of changes in shareholders’ equity / DMPL – 01/01/2024–06/30/2024

(In thousands of reais)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earning (loss)	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	904.772	0	195.316	0	69.423	1.169.511	1.832	1.171.343
5.02	Prior-year adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted opening balances	904.772	0	195.316	0	69.423	1.169.511	1.832	1.171.343
5.04	Transactions with shareholders	83.698	0	-83.698	-32.078	0	-32.078	-376	-32.454
5.04.01	Capital increase	83.698	0	-83.698	0	0	0	0	0
5.04.06	Dividends	0	0	0	0	0	0	-376	-376
5.04.07	Interest on Shareholders' Equity	0	0	0	-32.078	0	-32.078	0	-32.078
5.05	Total comprehensive income	0	0	0	48.789	10.491	59.280	210	59.490
5.05.01	Net income for the period	0	0	0	48.789	0	48.789	210	48.999
5.05.02	Other comprehensive income	0	0	0	0	10.491	10.491	0	10.491
5.06	Adjustments to shareholders' equity	0	0	16.711	-16.711	0	0	0	0
5.06.02	Appropriation of Reserves	0	0	16.711	-16.711	0	0	0	0
5.07	Closing balances	988.470	0	128.329	0	79.914	1.196.713	1.666	1.198.379

## Consolidated financial statements / Statement of added value

(In thousands of reais)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Code of account	Account description	Year to date	Prior year to date
		01/01/2025 - 06/30/2025	01/01/2024 - 06/30/2024
7.01	Revenues	726.671	640.237
7.01.01	Sale of goods, products and services	657.584	563.651
7.01.02	Other revenues	2.165	15.750
7.01.03	Revenue from the construction of own assets	68.009	59.361
7.01.04	Formation/reversal of allowance for doubtful accounts	-1.087	1.475
7.02	Inputs acquired from third parties	-457.335	-367.698
7.02.01	Cost of products, goods and services	-365.266	-293.250
7.02.02	Materials, energy, third-party services and other	-63.882	-53.041
7.02.04	Other	-28.187	-21.407
7.03	Gross added value	269.336	272.539
7.04	Retentions	-34.128	-29.538
7.04.01	Depreciation, amortization and depletion	-34.128	-29.538
7.05	Net added value produced	235.208	243.001
7.06	Added value received as transfer	21.860	21.432
7.06.02	Financial revenues	21.860	21.432
7.07	Total added value payable	257.068	264.433
7.08	Distribution of added value	257.068	264.433
7.08.01	Personnel	171.952	173.826
7.08.01.01	Direct remuneration	161.261	158.107
7.08.01.02	Benefits	1.137	994
7.08.01.03	F.G.T.S.	8.054	9.715
7.08.01.04	Other	1.500	5.010
7.08.02	Taxes, duties and contributions	39.739	24.745
7.08.02.01	Federal	39.281	23.330
7.08.02.02	State	35	809
7.08.02.03	Municipal	423	606
7.08.03	Third-party capital remuneration	19.884	17.449
7.08.03.01	Interest	12.987	11.395
7.08.03.02	Rentals	6.897	6.054
7.08.04	Remuneration of own capital	25.493	48.413
7.08.04.01	Interest on own capital	33.546	32.078
7.08.04.03	Retained earnings / Loss for the period	-7.241	16.711
7.08.04.04	Non-controlling interest in retained earnings	-812	-376



## Notes to the interim financial information

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

## 1 GENERAL INFORMATION

ROMI S.A. (parent company) and its subsidiaries (jointly referred to as the "Company" or "Consolidated") are listed on the "New Market" segment of the Brazilian stock exchange, B3 S.A. - Brasil, Bolsa, Balcão, and since March 23, 2007 are based in Santa Bárbara d'Oeste, State of São Paulo. The Company is engaged in the assembly, sale and rental of capital goods in general, including machine tools, plastic injection molding machines, industrial equipment and accessories, tools, castings and parts, as well as providing systems analysis and developing data processing software related to the production, sale, and use of machine tools and plastic injectors; the manufacture and sale of rough cast parts and machined cast parts; export and import, representation on its own account or on account of third parties, and the provision of related services, and real estate development through its subsidiaries in Brazil. It also holds investments in other companies as a partner, shareholder or member in other civil or business entities, business ventures of any nature, in Brazil or abroad, and manages its own and/or third-party assets.

The Company's industrial facilities consist of 13 plants in three units located in the city of Santa Bárbara d'Oeste, in the State of São Paulo, and one located in the city of Reutlingen, Germany. The latter is a plant for large machine tools for special applications, for high precision and productivity. It also holds interest in subsidiaries in Brazil and abroad.

## 2 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

The interim financial statements for the quarter ended June 30, 2025 have been prepared in accordance with CVM Ruling No. 673 dated October 20, 2011, which approved accounting standard CPC 21 (R1) and IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The accounting practices adopted by the Company in the preparation of the parent company and consolidated interim financial information are the same as those used in the preparation of the financial statements for the year ended December 31, 2024, released on February 4, 2025 and, therefore, should be read in conjunction with those financial statements.

The preparation of the consolidated statements of value added (DVA) is required by the Brazilian corporate law and the accounting practices adopted in Brazil for listed companies, but is not required by IFRS. Therefore, under IFRS, the presentation is considered supplementary information, and not part of the set of financial statements.

### **(a) Notes included in the financial statements for the year ended December 31, 2024 not included in this quarterly information**

The interim financial information is presented in accordance with technical pronouncement CPC 21 and IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB). The preparation of financial information involves judgment by the Company's management as to the materiality and changes to be disclosed in the accompanying notes. Accordingly, the interim financial information includes only selected notes without repeating all

**Notes to the interim financial information**

at June 30, 2025

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notes presented as at and for the year ended December 31, 2024. As permitted by CVM Circular Letter 03/2011, the following notes are not presented:

- Basis of preparation and accounting policies (Note 2);
- Pension plan (Note 18);
- Insurance (Note 19);
- Financial instruments and operating risks (Note 20);
- Net sales revenue (Note 23);
- Expenses by nature (Note 24);
- Finance income (costs) (Note 25); and
- Other operating income (expenses), net (Note 26).

**3 CASH AND CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS**

	<b>Parent</b>		<b>Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
Cash and banks	12,529	19,254	79,586	126,231
Bank deposit certificates (CDB) (a)	88,830	99,647	115,496	135,817
Other	-	172	157	172
<b>Total cash and cash equivalents</b>	<b>101,359</b>	<b>119,073</b>	<b>195,239</b>	<b>262,220</b>
Short-term investments backed by debentures (b)	308	50,230	51,233	99,476
<b>Total assets held for trading</b>	<b>308</b>	<b>50,230</b>	<b>51,233</b>	<b>99,476</b>

(a) These investments are substantially linked to the Interbank Deposit Certificate ("CDI") interest rate, maturing in up to 90 days.

(b) Refers to investments substantially linked to the Interbank Deposit Certificate ("CDI") rate, with maturities over 90 days.

Short-term investments are remunerated at an average rate of 100.99% of the CDI at June 30, 2025 (101.82% of the CDI at June 30, 2024).



**Notes to the interim financial information**

at June 30, 2025

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**4 TRADE ACCOUNTS RECEIVABLE AND PRODZ FINANCING****(i) TRADE ACCOUNTS RECEIVABLE**

	<b>Parent</b>		<b>Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
Domestic customers (Brazil)	92,831	92,948	98,965	99,145
Foreign customers	15,441	21,725	98,996	120,631
Allowance for doubtful accounts	(3,825)	(6,227)	(7,308)	(9,993)
<b>Current</b>	<b>104,447</b>	<b>108,446</b>	<b>190,653</b>	<b>209,783</b>
Domestic customers (Brazil)	2,720	2,897	16,338	17,934
Foreign customers	5,759	5,173	7,488	7,034
Allowance for doubtful accounts	(6,013)	(3,122)	(6,013)	(3,122)
<b>Noncurrent</b>	<b>2,466</b>	<b>4,948</b>	<b>17,813</b>	<b>21,846</b>

Trade accounts receivable are recorded at their amortized costs, which approximate their fair values.

The aging of balances of current trade accounts receivable as at June 30, 2025 and December 31, 2024, parent and consolidated, is as follows:

	<b>Parent</b>		<b>Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
Not yet due	83,197	84,478	158,088	175,669
Past due:				
1 to 30 days	7,468	12,716	13,516	18,734
31 to 60 days	1,151	1,933	2,542	2,950
61 to 90 days	2,166	342	2,736	1,096
91 to 180 days	1,624	2,197	3,081	3,856
181 to 360 days	2,439	4,546	3,953	4,839
Over 360 days	10,227	8,461	14,045	12,632
	25,075	30,195	39,873	44,107
<b>Total</b>	<b>108,272</b>	<b>114,673</b>	<b>197,961</b>	<b>219,776</b>
Allowance for doubtful accounts	(3,825)	(6,227)	(7,308)	(9,993)
<b>Total current</b>	<b>104,447</b>	<b>108,446</b>	<b>190,653</b>	<b>209,783</b>

The balance of noncurrent trade accounts receivable as at June 30, 2025, parent and consolidated, is presented on a comparative basis with the balances for the period ended June 30, 2024:

	<b>06/30/2025</b>	
	<b>Parent</b>	<b>Consolidated</b>
Not yet due:		
2026 (6 months)	3,027	16,303
2027	4,086	5,754
2028 onwards	1,366	1,769
Allowance for doubtful accounts	(6,013)	(6,013)
<b>Total – noncurrent</b>	<b>2,466</b>	<b>17,813</b>

**Notes to the interim financial information**

at June 30, 2025

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	<b>12/31/2024</b>	
	<b>Parent</b>	<b>Consolidated</b>
Not yet due:		
2026	5,451	19,212
2027	2,619	5,539
2028 onwards	-	251
Allowance for doubtful accounts	(3,122)	(3,156)
<b>Total – noncurrent</b>	<b>4,948</b>	<b>21,846</b>

Changes in the allowance for doubtful accounts, parent and consolidated, are as follows:

	<b>Parent</b>	<b>Consolidated</b>
<b>At December 31, 2024</b>	<b>9,349</b>	<b>13,116</b>
Receivables recognized for the year	489	489
Receivables written off	-	(71)
Foreign exchange differences	-	(213)
<b>At June 30, 2025</b>	<b>9,838</b>	<b>13,321</b>

The allowance for doubtful accounts is estimated and recorded based on the individual analysis of each customer. For transactions where there are security in guarantee, the expected loss is calculated based on the net realizable value and the amount of the security interest receivable.

The allowance and reversal amounts to the trade receivables impaired are charged to "General and administrative expenses".

**(ii) TRADE ACCOUNTS RECEIVABLE – PRODZ FINANCING**

	<b>PRODZ</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>
<b>Current</b>	<b>55,308</b>	<b>51,476</b>
Domestic customers	55,595	52,093
Allowance for doubtful accounts	(287)	(617)
<b>Noncurrent</b>	<b>22,909</b>	<b>29,508</b>
Domestic customers	22,913	29,542
Allowance for doubtful accounts	(4)	(34)

The aging of balances of trade accounts receivable - PRODZ in current assets as at June 30, 2025 and December 31, 2024 are as follows:

	<b>06/30/2025</b>	<b>12/31/2024</b>
Not yet due	48,726	48,453
Past due:		
1 to 30 days	848	797
31 to 60 days	489	544
61 to 90 days	323	289
91 to 180 days	869	735
181 to 360 days	2,046	812
Over 360 days	2,294	462
	6,869	3,639
<b>Total</b>	<b>55,595</b>	<b>52,092</b>
Allowance for doubtful accounts	(287)	(617)
<b>Total current</b>	<b>55,308</b>	<b>51,476</b>

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The balance of trade accounts receivable - PRODZ financing in noncurrent assets as at June 30, 2025 and December 31, 2024 is distributed as follows:

	<b>PRODZ</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>
Not yet due:		
2026	10,204	22,020
2027	11,069	6,136
2028 onwards	1,636	1,352
Allowance for doubtful accounts	-	-
<b>Total – noncurrent</b>	<b>22,909</b>	<b>29,508</b>

**5 ONLENDING OF FINAME MANUFACTURER FINANCING**

	<b>Parent and Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>
FINAME falling due	154,932	160,390
FINAME awaiting release (a)	844	2,898
FINAME past due (b)	20,398	22,187
<b>Current</b>	<b>176,174</b>	<b>185,475</b>
Allowance for doubtful accounts	(4,763)	(7,958)
	<b>171,411</b>	<b>177,517</b>
FINAME falling due	250,750	230,296
FINAME awaiting release (a)	6,693	22,348
<b>Noncurrent</b>	<b>257,443</b>	<b>252,644</b>
Allowance for doubtful accounts	(7,491)	(3,987)
	<b>249,952</b>	<b>248,657</b>
<b>Total</b>	<b>421,363</b>	<b>426,174</b>

Onlending of FINAME manufacturer financing refers to sales to customers financed by the Brazilian Development Bank ("BNDES") (Note 14) which are carried at their amortized costs.

FINAME manufacturer refers to financing specifically linked to sales transactions, with terms not exceeding 60 months with a grace period of up to six months, in accordance with the terms defined by the BNDES at the time of the financing.

The financing terms are also based on the customer's status. Funds are released by the BNDES on identification of a customer and sale, as well as checking that a customer has fulfilled the terms of Circular Letter 195 dated July 28, 2006 issued by BNDES, through a financial agent, with the formalization of a financing agreement in the name of the Company and consent of the customer to be financed. The amounts, periods and charges of the transaction are fully reflected in the amounts to be received by the Company from the bank mediating the agreement to which the Company is the debtor. The Company retains title to the financed equipment until the final settlement of the obligation by the customer.

The differences between onlending of FINAME manufacturer financing receivables include:

(a) FINAME transactions awaiting release: refers to FINAME manufacturer financing transactions that meet the specified terms and have been approved by all parties. The preparation of documentation, the issue of the sales invoice, and the delivery of the equipment

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(b) to the customer have all taken place. The crediting of the related funds to the Company's account by the agent bank is pending at the end of the reporting period, in view of the normal operating terms of the agent.

(c) FINAME past due: refers to amounts receivable not settled by customers on their due dates. The Company records an allowance for expected losses on the realization of these balances at the amount of the difference between the expected value of the sale of the collateral (machines) recovered through execution of the covenant regarding reservation of title over the machinery sold (security interest) and the value of the receivables from the defaulting customer. In instances in which the security interest is not available a full loss provision is made for the balance of the receivable.

The balance of R\$6,071 refers to interest to be incurred on renegotiated notes, a credit balance in assets.

The machinery repossessed as part of the execution process is recorded at its carrying amount, not exceeding its market value, under "Other receivables," pending a final court decision, after which it is transferred to inventories. As at June 30, 2025, the balance of repossessed machinery, included under "Other receivables", parent and consolidated, amounted to R\$936 (R\$592 as at December 31, 2024) in current assets and R\$13,224 (R\$9,190 as at December 31, 2024) in noncurrent assets.

As at June 30, 2025 and December 31, 2024, the balances of "Onlending of FINAME manufacturer financing", parent and consolidated, classified in current assets, were as follows:

	<b>Parent and Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>
Not yet due	155,776	163,288
Past due:		
1 to 30 days	1,526	2,359
31 to 60 days	1,109	1,629
61 to 90 days	991	1,140
91 to 180 days	2,328	3,256
181 to 360 days	3,082	4,854
Over 360 days	11,362	8,948
	20,398	22,187
Allowance for doubtful accounts	(4,763)	(7,958)
<b>Total - current</b>	<b>171,411</b>	<b>177,517</b>

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The expected realization of noncurrent receivables relating to the onlending of FINAME manufacturer financing, parent and consolidated, is as follows:

	<b>Consolidated and Parent</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>
Not yet due:		
2026	74,519	126,573
2027	100,316	77,852
2028	63,205	40,955
2029 onwards	19,403	7,264
Allowance for doubtful accounts	(7,491)	(3,987)
<b>Total – noncurrent</b>	<b>249,952</b>	<b>248,657</b>

Changes in the allowance for doubtful accounts, parent and consolidated, are as follows:

	<b>Parent and Consolidated</b>
<b>At December 31, 2024</b>	<b>11,945</b>
Allowance recognized (or written off) for the year	309
<b>At June 30, 2025</b>	<b>12,254</b>

The allowance for doubtful accounts is estimated and recorded based on the individual analysis of each customer. For the transactions where there are securities in guarantee, the expected loss is calculated based on the net realizable value and the amount of the security interest.

Charges to the allowance for doubtful accounts are charged to "General and administrative expenses".

**6 INVENTORIES**

	<b>Parent</b>		<b>Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
Finished products	46,684	39,660	99,087	107,652
Used machinery	1,750	1,365	1,750	1,365
Work in progress	161,025	144,976	284,342	249,994
Raw materials and components	282,332	274,952	339,230	333,963
Imports in transit	10,952	17,255	17,881	22,570
<b>Total</b>	<b>502,743</b>	<b>478,208</b>	<b>742,290</b>	<b>715,544</b>

The inventory balances, parent and consolidated, as at June 30, 2025, are net of provision for slow-moving inventories and inventories not likely to be realized through sale or use, amounting to R\$28,093 and R\$43,289 (R\$24,940 and R\$39,585 as at December 31, 2024), respectively.

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The changes in the provision to adjust inventories to their net realizable value are as follows:

	<b>Parent</b>	<b>Consolidated</b>
<b>At January 1, 2025</b>	<b>24,940</b>	<b>39,584</b>
Inventories sold or written off	(3,833)	(3,895)
Provision recognized	5,605	6,713
Foreign exchange differences	-	(493)
Transfer of provision resulting from machines repossessed during the year	1,380	1,380
<b>At June 30, 2025</b>	<b>28,092</b>	<b>43,289</b>

The provision for inventory losses by class of inventories are as follows:

	<b>Parent</b>		<b>Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
Finished products	2,097	1,774	2,407	2,125
Used machinery	1,087	691	1,087	691
Work in progress	6,163	5,630	6,163	5,630
Raw materials and components	18,745	16,845	33,632	31,138
<b>Total</b>	<b>28,092</b>	<b>24,940</b>	<b>43,289</b>	<b>39,584</b>

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**7 INVESTMENTS IN SUBSIDIARIES**

				Ownership interest			
06/30/2025				12/31/2024			
		Direct	Indirect	Noncontrolling	Direct	Indirect	Noncontrolling
1.	Romi Italia S.r.l. ("Romi Italy")	99.99	0.01	-	99.99	0.01	-
1.1	Romi Machines UK Ltd.	-	100.00	-	-	100.00	-
1.2	Romi France SAS	-	100.00	-	-	100.00	-
1.3	Romi Máquinas España S.A.	-	100.00	-	-	100.00	-
2.	Romi Europa GmbH ("Romi Europe")	100.00	-	-	100.00	-	-
2.1	Burkhardt + Weber Fertigungssysteme GmbH ("B+W")	-	100.00	-	-	100.00	-
2.1.1	Burkhardt + Weber / Romi (Shanghai) Co., Ltd	-	100.00	-	-	100.00	-
3.	Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor Comércio")	93.07	-	6.93	93.07	-	6.93
4.	Romi BW Machine Tools, Ltd.	100.00	-	-	100.00	-	-
5.	Rominor Empreendimentos Imobiliários LTDA. ("Rominor Empreendimentos")	100.00	-	-	100.00	-	-
6.	Irsa Maquinas México S. de R. L. de C.V.	99.99	-	0.01	99.99	-	0.01
7.	Prodz Administração e Gestão de Bens Ltda	100.00	-	-	100.00	-	-

	<b>Subsidiary</b>	<b>Domicile</b>	<b>Main activity</b>
1.	Romi Italia S.r.l. ("Romi Italy")	Italy	
1.1	Romi Machines UK Ltd.	United Kingdom	
1.2	Romi France SAS	France	Sale of machines for plastics and machine tools, spare parts and technical support.
1.3	Romi Máquinas España S.A.	Spain	
2.	Romi Europa GmbH ("Romi Europe")	Germany	
2.1	Burkhardt + Weber Fertigungssysteme GmbH ("B+W")	Germany	Production and sale of large tooling machinery with high technology, precision and productivity, as well as machinery for specialized applications.
2.1.1	Burkhardt + Weber / Romi (Shanghai) Co., Ltd	China	Sale of machine tools produced by B+W and provision of services (spare parts and technical support).
3.	Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor")	Brazil	Real estate activity, including purchases and sales, lease of company-owned properties, exploration of real estate rights, intermediation of real estate businesses, and provisions of sureties and guarantees.
4.	Romi BW Machine Tools, Ltd.	United States of America	Sale of machine tools, spare parts, technical support and cast and machined products in North America.
5.	Rominor Empreendimentos Imobiliários S.A.	Brazil	Interest in real estate ventures.
6.	Irsa Maquinas México S. de R. L. de C.V.	Mexico	Sale of machines for plastics and machine tools, spare parts and technical support.
7.	Prodz Administração e Gestão de Bens Ltda	Brazil	Granting of credit facilities to customers for machine financing and intermediation of services and businesses in general, except real estate.


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06/30/2025									
Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq.México (7)	Prodz (8)	Total	
Investments:									
Number of shares held	(a)	(a)	6,191,156	3,000,000	78.000		1,188,000		
Ownership interest	100.0%	100.0%	93.1%	100.0%	100.0%	100.0%	100.0%	100.0%	
Current assets	70,541	286,328	22,893	74,134	73,257	-	23,048	79,077	
Noncurrent assets	11,873	135,383	-	633	-	-	1,320	55,609	
Current liabilities	69,440	278,723	(395)	70,476	942	-	29,958	2,014	
Noncurrent liabilities	24,987	47,850	-	3,605	-	-	3,153	-	
Equity in results of subsidiary	(12,013)	95,138	23,288	686	72,315	-	(8,743)	132,672	
Net income (loss) for the year	(8,483)	(14,684)	2,107	(994)	5,542		(509)	7,009	
Changes in investment balances:									
Balance as at December 31, 2024	(3,073)	108,535	30,459	1,866	66,773	-	(9,358)	125,663	320,865
Foreign exchange differences on foreign investments	(457)	1,287	-	(186)	-	-	1,124	-	1,768
Dividends proposed and paid (b)	-	-	(10,891)	-	-	-	-	-	((10,891)
Equity in results of subsidiaries	(8,483)	(14,684)	2,107	(994)	5,542	-	(509)	7,009	(10,012)
Balance as at June 30, 2025	(12,013)	95,138	21,675	686	72,315	-	(8,743)	132,672	301,730
Investments in subsidiaries	-	95,138	21,675	686	72,315	-	-	132,672	322,486
Provision for equity deficit of subsidiaries	(12,013)	-	-	-	-	-	(8,743)	-	(20,756)

(a) The subsidiaries' capital is not divided into units of interest or shares in their articles of organization.

(b) Payment of dividends by Rominor Comércio was approved by the Board of Directors at the meeting held on February 4, 2025, which authorized the distribution of profits for 2024. The Company received from this distribution in the first quarter of 2025 the amount of R\$10,891.




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	<b>06/30/2024</b>								
	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. Mexico (7)	Prodz (8)	Total
<b>Investments:</b>									
<b>Number of shares held</b>	(a)	(a)	6,191,156	3,000,000	78		1,188,000		
<b>Ownership interest</b>	100.0%	100.0%	93.07%	100.0%	100.0%	100.0%	100.0%	100.0%	
Current assets	92,657	235,219	23,955	47,095	73,002	-	24,842	46,519	
Noncurrent assets	11,389	124,723	300	3,182	-	-	2,112	39,101	
Current liabilities	67,479	209,405	202	34,783	328	-	24,936	484	
Noncurrent liabilities	36,789	51,337	-	12,212	-	-	9,112	-	
Equity in results of subsidiary	(222)	99,201	24,053	3,282	72,674	-	(7,094)	85,135	
<b>Changes in investment:</b>									
<b>Investment balance as at December 31, 2023</b>	<b>1,584</b>	<b>98,658</b>	<b>24,608</b>	<b>1,276</b>	<b>56,142</b>	<b>-</b>	<b>(4,813)</b>	<b>66,422</b>	<b>243,877</b>
Foreign exchange differences on foreign investments	126	10,770	-	446	-	-	(851)	-	10,491
Dividends proposed and paid (b)	-	-	(5,040)	-	-	-	-	-	(5,040)
Equity in results of subsidiary	(1,932)	(10,227)	2,818	1,560	16,532	-	(1,430)	4,713	12,034
Increase/Decrease in capital in subsidiary (c)	-	-	-	-	-	-	-	14,000	14,000
<b>Balance as at June 30, 2025</b>	<b>(222)</b>	<b>99,201</b>	<b>22,386</b>	<b>3,282</b>	<b>72,674</b>	<b>-</b>	<b>(7,094)</b>	<b>85,135</b>	<b>275,362</b>
<b>Investments in subsidiaries</b>	<b>-</b>	<b>99,201</b>	<b>22,386</b>	<b>3,282</b>	<b>72,674</b>	<b>-</b>	<b>-</b>	<b>85,135</b>	<b>282,678</b>
<b>Provision for equity deficit of subsidiaries</b>	<b>(222)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,094)</b>	<b>-</b>	<b>(7,316)</b>

(a) The subsidiaries' capital is not divided into units of interest or shares in their articles of organization.

(b) Payment of dividends by Rominor Comércio was approved by the Board of Directors at the meeting held on January 30, 2024, and ratified at the Annual Shareholders' Meeting held on March 12, 2024, which authorized the distribution of profits for 2023. The Company received from this distribution in the first quarter of 2024 the amount of R\$5,040.

(c) Capital increase in subsidiary PRODZ, until June 30, 2024, the amount of R\$14,000 had been contributed.

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**8 RELATED-PARTY BALANCES AND TRANSACTIONS**

The balances and transactions with related parties as at June 30, 2025 and December 31, 2024 are as follows:

**(i) BALANCE SHEET ACCOUNTS – PARENT**

	<b>RECEIVABLES</b>		<b>PAYABLES</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
<b>Direct subsidiaries</b>				
Romi Europe	15,767	15,048	40	244
Romi Italy	1,809	6,663	-	-
Romi BW Machine Tools	9,455	14,529	118	59
Irsa Máquinas México	20,235	20,923	-	12
Rominor Comércio	-	3,632	-	-
Prodz	-	-	41,428	41,429
	<b>47,266</b>	<b>60,795</b>	<b>41,586</b>	<b>41,744</b>
<b>Indirect subsidiaries</b>				
B+W - Burkhardt+Weber	11,289	19,491	53	130
Romi France S.A.S.	12,423	11,091	-	-
Romi Máquinas España S.A.	12,082	10,452	-	-
Romi Machines UK	13,419	9,115	33	4
	<b>49,213</b>	<b>50,149</b>	<b>86</b>	<b>134</b>
<b>Total</b>	<b>96,479</b>	<b>110,945</b>	<b>41,672</b>	<b>41,878</b>
Current	21,512	27,728	8,972	9,178
Noncurrent	74,967	83,217	32,700	32,700
<b>Total</b>	<b>96,479</b>	<b>110,945</b>	<b>41,672</b>	<b>41,878</b>

**(ii) TRANSACTIONS**

	<b>Sales revenue</b>		<b>Operating income (expenses) and finance income (costs)</b>	
	<b>06/30/2025</b>	<b>06/30/2024</b>	<b>06/30/2025</b>	<b>06/30/2024</b>
Romi Europe	818	1,859	57	337
Rominor Comércio	25	24	-	-
Rominor Empreendimentos	18	17	-	-
Romi Italy	491	1,752	-	-
Romi BW Machine Tools	2,203	5,952	206	1,016
Romi France S.A.S.	1,503	4,216	-	-
Romi A.L.	-	-	-	-
Romi Machines UK	3,889	3,884	48	76
Irsa Máquinas México	135	390	-	-
B+W - Burkhardt + Weber	2,798	4,619	-	-
Romi Máquinas España	1,310	911	-	-
Prodz	21	40	-	-
<b>Total</b>	<b>13,211</b>	<b>23,664</b>	<b>311</b>	<b>1,429</b>

The main balances and transactions refer to trading transactions between the parent and its subsidiaries.

The Company entered into trading transactions with certain subsidiaries for the supply and purchase of equipment and parts; it does not have material transactions with related parties other than those described above. Decisions regarding transactions between the parent and its subsidiaries are made by management.

**Notes to the interim financial information**

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

The Company provides administrative services, mainly accounting and legal services, to the parent Fênix Empreendimentos S.A. The revenue until June 30, 2025 was R\$79 (R\$78 as at June 30, 2024).

The Company makes donations to Romi Foundation under an agreement approved by the State Prosecutor's Office. Donations up to June 30, 2025 totaled R\$633 (R\$602 as at June 30, 2024).

Management compensation for the periods ended June 30, 2025 and 2024 was as follows:

	06/30/2025	06/30/2024
Fees and charges	5,492	4,154
Profit sharing	1,314	1,741
Private pension plan	218	213
Healthcare plan	219	190
<b>PARENT</b>	<b>7,243</b>	<b>6,298</b>
Fees and charges of subsidiaries	130	122
<b>CONSOLIDATED</b>	<b>7,373</b>	<b>6,420</b>

The amounts are consistent with the limits established by the Board of Directors and approved at the Annual General Meeting of Shareholders held on March 11, 2025.

**9 TAXES RECOVERABLE**

	06/30/2025	12/31/2024
<b>CURRENT</b>		
Withholding Income Tax (IRRF)	750	538
Corporate Income Tax (IRPJ)	149	-
Excise Tax (IPI)	4,195	3,792
Value-added Tax on Sales and Services (ICMS)	10,237	3,704
Social Integration Program (PIS)	734	127
Social Contribution on Revenues (COFINS)	2,658	586
<b>Total Parent</b>	<b>18,723</b>	<b>8,747</b>
Taxes recoverable of subsidiaries	12,772	9,862
<b>Total Consolidated</b>	<b>31,495</b>	<b>18,609</b>
<b>NONCURRENT</b>		
IRPJ/CS recoverable (Selic-related proceeding) (a)	65,406	62,792
Value-added Tax on Sales and Services (ICMS)	2,610	2,777
OTHER	24	24
<b>Total Parent</b>	<b>68,040</b>	<b>65,593</b>
Taxes recoverable of subsidiaries	6	6
<b>Total Consolidated</b>	<b>68,046</b>	<b>65,599</b>

a) Interest receivable on tax rebates following overpayments, exempt from IRPJ and CSLL

On March 20, 2019, the Company filed for a writ of mandamus in order to recover taxes overpaid in the last five years, as interest receivable on tax rebates following overpayment, exempt from IRPJ and CSLL.

This is consistent with a general repercussion judgment on September 24, 2021 from extraordinary appeal 1.063.187, by the Supreme Federal Court (STF), through an unanimous decision, whereby: "The levy of IRPJ and CSLL on SELIC rate interest on claims for refund of overpaid taxes is unconstitutional".

**Notes to the interim financial information**

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

Management, pursuant to: (i) ICPC 22 - Uncertainty over Income Tax Treatments; and (ii) CPC 25 - Provisions, Contingent Liabilities and Contingent Assets, assisted by its tax experts concluded that ICPC 22 is the appropriate standard to this specific situation since the matter involves taxes on income. ICPC 22 requires that the Company evaluate whether it is "more likely than not" that the tax treatment adopted will be accepted by the tax authorities. Considering that the ruling has general repercussion effects, the recent history of STF decisions and as the Company filed a claim before the STF decision, management concluded that it is more likely than not that the Company is entitled to the exemption starting from September 30, 2021, as supported by legal counsel, and therefore recognized the amount in the period ended September 30, 2021.

The statement of income for the third quarter of 2021 recorded: (i) finance income: R\$2.1 million; and (ii) income tax and social contribution on current income: R\$42.9 million.

As at December 31, 2024, Recoverable taxes and contributions, amounts to R\$62,792.

The Company's lawsuit is with the STF awaiting the analysis of the interlocutory appeal in special appeal filed by ROMI, addressing exclusively Topic 504 of the STJ, for interest levied on the refund of judicial deposits, for which a final and unappealable decision has not yet been issued.

For the period ended June 30, 2025, management concluded that there are no facts or factors that change the prognostic at the time of issue of financial information as at September 30, 2021.

**10 INVESTMENT PROPERTIES**

In 2012, management classified certain property as "Investment Properties". The balances are R\$13,500 (R\$13,500 as at December 31, 2024) in the parent and R\$14,283 (R\$14,283 as at December 31, 2024) in the consolidated.

Investment properties is stated at historical cost. For fair value disclosure purposes the Company contracted an independent appraiser registered with the Brazilian Institute of Engineering Appraisals who assessed the fair value less cost to sell of this property at R\$110,661 (R\$110,661 as at December 31, 2024) in the parent and R\$114,318 (R\$114,318 as at December 31, 2024) in the consolidated.

In April 2022, the subsidiary Rominor Empreendimentos Imobiliários Ltda. ("Rominor Empreendimentos") launched a land subdivision development, Vila Romi Residence. Currently, the project is in final phase and no significant impacts from this project are expected.

**Notes to the interim financial information**

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

**11 PROPERTY, PLANT AND EQUIPMENT**

	<b>Parent</b>	<b>Consolidated</b>
<b>At December 31, 2024, net</b>	<b>412,898</b>	<b>520,407</b>
Additions	92,434	93,414
Disposals, net	(21,909)	(21,909)
Depreciation	(27,681)	(32,262)
Foreign exchange difference	-	(452)
<b>At June 30, 2025, net</b>	<b>478,742</b>	<b>559,198</b>
Total cost	986,600	1,169,855
Accumulated depreciation	(507,858)	(610,657)
<b>Net balance</b>	<b>478,742</b>	<b>559,198</b>

**Property, plant and equipment pledged as collateral**

Due to the financing agreements with the BNDES, the Company pledged as collateral property, plant and equipment amounting to R\$68,998 as at June 30, 2025 (R\$60,603 as at December 31, 2024). These items refer to land, buildings, facilities, machinery and equipment.

**Machine rental business**

Acquisitions in 2025 include machines manufactured by the Company allocated to the machinery rental business, a new solution launched in the third quarter of 2020, of R\$61,327 and R\$11,899 of depreciation. Since the launch, the total residual value of the machinery allocated to the rental business is R\$380,066, with accumulated depreciation in the same period of R\$67,046.

**Rental machines for sale**

As at June 30, 2025, the Company classified in "Rental machines for sale" in current assets the amount of R\$26,766 (R\$22,987 at December 31, 2024) relating to machines returned from rental.

**Impairment**

For the year ended December 31, 2024, the Company's Management evaluated each business segment (Note 21) and concluded that for:

- i) Romi Machines: There are no indications to suggest the need for a provision for impairment of property, plant and equipment and intangible assets.
- ii) Burkhardt + Weber Machinery: (Note 12(i)).

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(In thousands of Brazilian Reais (R\$), unless otherwise stated)

- iii) Cast and machined products: Reflecting the economic performance in 2024, management identified indicators of impairment and prepared an appraisal report comparing the fair value less costs to sell of the property, plant and equipment to the carrying amount. Management concluded that the property, plant and equipment items are still recoverable and there is no need for a provision for impairment as at December 31, 2024. For the year ending December 31, 2025, the Company will perform the same assessment, if necessary.

**12 INTANGIBLE ASSETS**

	Parent	Consolidated
<b>At December 31, 2024, net</b>	<b>337</b>	<b>49,086</b>
Additions	-	-
Amortization	(131)	(1,866)
<b>At June 30, 2025, net</b>	<b>206</b>	<b>47,220</b>

On December 22, 2011, the Company approved the acquisition of all of the shares of B+W (Burkhardt + Weber Fertigungssysteme GmbH) through its direct subsidiary Romi Europa GmbH. Accordingly, at the acquisition date, the Company carried out the measurement and allocation of the purchase price, taking into account the following nature and characteristics:

**(a) Technology:** refers to the know-how related to products and processes that are technologically feasible, which assure competitive advantages in relation to product quality and efficiency, with depreciation of 15 to 20 years.

**(b) Portfolio of customers:** refers to customer sales orders outstanding as at the acquisition date, fully depreciated.

**(c) Customer relationship:** refers to contractual rights arising from: (i) the history of customer relationships; (ii) the likelihood of occurrence of new business in the future, with depreciation of 20 years.

**(d) Trademarks:** refers to the rights of use of the trademark B+W (Burkhardt + Weber Fertigungssysteme), which is related to high-tech products, without a defined amortization period.

- (i) Impairment test of intangible assets with indefinite useful lives

At the balance sheet date (or whenever events or adverse circumstances occur), the Company reviews the net carrying amount of assets to assess whether there were events or changes in economic, operating or technological circumstances that could indicate an impairment of these assets. When evidence of impairment is identified and the net carrying amount exceeds the recoverable amount, a provision for impairment is recognized to adjust the net carrying amount to the recoverable amount. The recoverable amount of an asset or cash-generating unit (CGU) is defined as the higher of an asset's fair value less costs to sell and its value in use. The basis for determining the recoverable amount of assets adopted by the Company is the value in use.

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Projections to establish the recoverable amount were prepared under the value in use method for a period of ten years. Management considered this period appropriate based on its past experience in preparing future cash flow projections and, mainly, due to the fact that the return in the capital goods industry exceeds five years.

The value-in-use calculation is mainly affected by the following assumptions:

- Projections for growth of revenue and, consequently, of future cash flow: based on value creation strategies, which include historical behavior of each revenue group (machinery, parts and services and retrofits). The growth in revenues was based on observed growth performance in recent years.
- Projections for gross margins and operating expenses and finance costs: The Company maintained a similar projection of future cash flow to that observed in the recent past.
- Discount rate: The calculation of the discount rate is based on the Company's profile, and is calculated using the actual Weighted Average Cost of Capital (WACC) of 7.07% in 2024 (7.99% in 2023).

A sensitivity analysis was prepared with variables considered reasonable for the main assumptions which compared the carrying amount of the assets in the Cash-Generating Unit (CGU) Burkhardt+Weber Machinery. As a result of this analysis and the application of the assumptions for discounted cash flows to determine the need to reduce the recoverable amount of the brand intangible asset, management did not identify the need to recognize a provision for impairment of this CGU in the assessment as at December 31, 2024. Management did not identify significant changes in the assumptions used for the impairment test in the prior year and will perform a new test until the end of the year ending December 31, 2025.

**13 BORROWINGS**

Changes in borrowings, parent and consolidated, are as follows:

	<b>Parent</b>			<b>Consolidated</b>		
	<b>Domestic currency</b>	<b>Foreign currency</b>	<b>Total</b>	<b>Domestic currency</b>	<b>Foreign currency</b>	<b>Total</b>
<b>Borrowing balance at December 31, 2024</b>	<b>202,966</b>	<b>126,358</b>	<b>329,324</b>	<b>202,966</b>	<b>261,441</b>	<b>464,407</b>
New borrowing (a) and (b)	-	37,837	37,837	-	37,837	37,837
Payment of principal	(7,754)	(46,671)	(54,426)	(7,754)	(57,134)	(64,888)
Payment of interest	(6,301)	(2,049)	(8,350)	(6,301)	(2,479)	(8,780)
Foreign exchange and charges (principal and interest)	-	(7,956)	(7,956)	-	(16,879)	(16,879)
Interest accrued	6,310	2,655	8,965	6,310	2,884	9,194
Revolving credit variance (net)	-	-	-	-	(45,041)	(45,041)
<b>Borrowing balance at June 30, 2025</b>	<b>195,221</b>	<b>110,174</b>	<b>305,394</b>	<b>195,221</b>	<b>180,629</b>	<b>375,850</b>
Current	25,033	5,563	30,595	25,033	37,936	62,969
Noncurrent	170,188	104,611	274,799	170,188	142,693	312,881
	<b>195,221</b>	<b>110,174</b>	<b>305,394</b>	<b>195,221</b>	<b>180,629</b>	<b>375,850</b>

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- (a) On December 10, 2024, the Board of Directors authorized a loan from BNDES under the BNDES EXIM Pre-shipment Financing Facility, for USD\$5 million, with a 12-month grace period, maturity in up to two years and with a fixed rate of 4.8678% per year. This financing does not require guarantees though a covenant required the Net Debt/EBITDA ratio to be equal to or less than 3.75.

The maturities of financing recorded in noncurrent liabilities as at June 30, 2025, parent and consolidated, were as follows:

	Parent	Consolidated
2026 (6 months)	67,545	101,109
2027	113,490	118,008
2028	40,125	40,125
2029 onwards	53,639	53,639
<b>Total</b>	<b>274,799</b>	<b>312,881</b>

**Covenants**

The Company obtains financing from both private and public banks. BNDES financing arrangements contain covenants.

- (i) On April 28, 2020, the Company obtained from BNDES an Exim Pre-shipment Financing Facility;
- (ii) On March 29, 2022, the Company obtained from BNDES an Exim Post-shipment Financing Facility (Supplier Credit type);
- (iii) In December 2022, the Company obtained from BNDES an Exim Pre-shipment Financing Facility for 4.0 accredited goods.

The three agreements contain clauses covenants, namely: (i) Audited Consolidated Financial Ratio (Net Debt/EBITDA) must be equal to or less than 3.75, determined based on the accumulated consolidated result for the last 12 months from the latest Standardized Financial Statements or latest Interim Financial Information.

As at June 30, 2025, the Company was compliant with all covenants of the agreements to which it is a party.

**14 FINAME MANUFACTURER FINANCING**

	Parent and Consolidated
<b>FINAME manufacturer financing</b>	
<b>Borrowing balance at December 31, 2024</b>	<b>391,077</b>
New borrowing	98,410
Payment of principal	(86,992)
Payment of interest	(3,444)
Interest incurred in the period	(189)
<b>Borrowing balance at June 30, 2025</b>	<b>398,862</b>
Current	
FINAME manufacturer financing	159,316
Noncurrent	
FINAME manufacturer financing	239,546
	<b>398,862</b>



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The FINAME manufacturing financing agreements are guaranteed by promissory notes and sureties, and the main guarantor is the subsidiary Rominor. Balances are directly related to the balances of "Onlending of FINAME manufacturer financing" (Note 5), considering that the loans are directly linked to sales to specific customers. The contractual terms related to the amounts, charges and periods financed under the program are on-lent in full to the financed customers and amounts received on a monthly basis under the line item "Amounts receivable - onlending of FINAME manufacturer financing" are fully used for the repayment of the related financing agreements. The Company, therefore, acts as an agent for the financing, but remains as the main debtor in this transaction.

The "FINAME manufacturer financing" balance and, consequently, "Onlending of FINAME manufacturer financing" as at June 30, 2025 and December 31, 2024 were updated to those dates. The difference of R\$22,502 between these line items as at June 30, 2025 (R\$35,097 as at December 31, 2024) refers to past-due trade notes, renegotiations in progress, and FINAME transactions not yet released by the agent bank. Management believes that there are no risks from non-realization of these receivables, in excess of the amount of the provision already recorded, since the amounts are collateralized by the underlying machinery financed.

The noncurrent maturities of the FINAME manufacturer financing as at June 30, 2025, parent and consolidated, were as follows:

	<b>Parent and Consolidated</b>
2026	67,761
2027	95,008
2028	59,460
2029 onwards	17,317
<b>Total</b>	<b>239,546</b>

**15 PROVISION FOR TAX, LABOR AND CIVIL RISKS**

Management, under the advice of its legal counsel, classified the following risks of loss from legal proceedings as being probable:

	<b>Parent</b>		<b>Consolidated</b>	
	<b>06/30/2025</b>	<b>12/31/2024</b>	<b>06/30/2025</b>	<b>12/31/2024</b>
Tax	143	150	143	150
Civil	2,915	2,743	2,971	2,797
Labor	3,974	3,425	3,974	3,425
<b>Total</b>	<b>7,032</b>	<b>6,318</b>	<b>7,088</b>	<b>6,372</b>
Current liabilities	4,819	5,921	4,875	5,921
Noncurrent liabilities	2,213	397	2,213	451
	<b>7,032</b>	<b>6,318</b>	<b>7,088</b>	<b>6,372</b>

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Legal proceedings classified as probable risk of losses and legal obligations for which unconstitutionality are being challenged at court, are covered by a provision. Changes in the provision for the period ended June 30, 2025 were as follows:

	12/31/2024	Additions	Utilizations/ reversals	Updated accruals	06/30/2025
Tax	150	-	(7)	-	143
Civil	2,743	6	-	166	2,915
Labor	3,425	2,787	(2,523)	286	3,974
<b>Total Parent</b>	<b>6,318</b>	<b>2,793</b>	<b>(2,530)</b>	<b>452</b>	<b>7,032</b>
Lawsuits in subsidiaries	54	-		2	56
<b>Total Consolidated</b>	<b>6,372</b>	<b>2,793</b>	<b>(2,530)</b>	<b>453</b>	<b>7,088</b>

As at June 30, 2025, the main legal proceedings classified by management, under the advice of its legal counsel, as probable losses or as legal obligation, are as follows:

**(a) Tax proceedings**

- (i) IRPJ and CSLL on interest on capital in 2019: Refers to a tax assessment notice for the 1st, 3rd and 4th quarters of 2019, alleging incorrect deduction of Interest on Equity expenses over and above that allowed by tax laws, using the base of profits from prior years, which were not distributed at that time. The Company's legal counsel has been monitoring the case and has filed a voluntary appeal with the Administrative Council of Tax Appeals, which is awaiting judgment.

IRPJ and CSLL on interest on equity in 2020: Refers to a tax assessment notice for the 1st, 3rd and 4th quarters of 2020, alleging incorrect deduction of Interest on Equity expenses over and above that allowed by tax laws, using the base of profits from prior years, which were not distributed at that time. The Company's legal counsel has been monitoring the case and has filed an objection to the tax assessment notice, which was without merit. In February 2024, an appeal was filed with the Administrative Council of Tax Appeals, which is awaiting judgment.

**(b) Civil proceedings**

These refer to civil proceedings in which the Company is the defendant related mainly to the claims for: (i) revision/termination of contracts; (ii) damages; and (iii) annulment of protest of notes with losses and damages, among others.

**(c) Labor claims**

The Company has recorded a provision for contingencies for labor claims in which it is the defendant, the main cases are as follows: (i) differences in overtime and related effects; (ii) health hazard premium/hazardous duty premium; (iii) damages for work-related accident/disease; and (iv) joint liability over outsourced companies, among others.

**Notes to the interim financial information**

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

**(d) Ongoing tax proceedings**

On August 31, 2021, the Company deposited in court R\$ 10,072 related to ICMS calculated for PIS and COFINS. Although a final and unappealable decision was rendered on February 21, 2019, on September 2, 2020, the Brazilian Federal Revenue Office decided to verify whether the tax credits stated in the Declaration of Federal Tax Debts and Credits referred to PIS and COFINS levied on ICMS included in the respective tax bases. A tax notice was issued, requiring the presentation of various accounting documents.

After analysis, the Federal Revenue Office concluded that PIS and COFINS should have been calculated based on ICMS displayed on the invoices for sale of goods and services. The Federal Revenue concluded that part of the PIS and COFINS tax credits in the DCTF related to the writ of mandamus and demanded payment of these amounts.

Management believes that the Federal Revenue Office made several errors and has filed an Action for Annulment, being required to make a deposit in court of the amount in question.

As at December 31, 2022, management, under the advice of its legal counsel classified this as a possible risk of loss. Management reassessed and concluded that there are no facts or factors as at June 30, 2025.

**(e) Judicial deposits**

Judicial deposits total R\$12,131 as at June 30, 2025 (December 31, 2024 – R\$12,131) classified in noncurrent assets, referring to lawsuits.

The tax, civil and labor proceedings assessed as representing possible losses involve matters similar to those above. The Company's management believes that the outlays of resources to settle contingencies will not exceed the amount of the provision. The amount of R\$67,439 calculated for the second quarter of 2025 (R\$140,038 as at December 31, 2024) are not treated as legal obligations. The most significant cases refers to two tax proceedings for which the risk of loss is no longer considered possible and is now considered remote.

**16 INCOME TAX AND SOCIAL CONTRIBUTION**

Income tax is calculated at the rate of 15% on the taxable profits plus a 10% surtax on taxable profit exceeding R\$240. Social contribution is calculated at the rate of 9% on taxable profits. However, Rominor Comércio and Rominor Empreendimentos, which pay income tax and social contribution based on the presumed taxable income method. Subsidiaries outside Brazil follow local tax regimes.

**Notes to the interim financial information**

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

The composition of the effective rate is as follows:

	<b>Parent</b>		<b>Consolidated</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>Profit before income tax and social contribution</b>	<b>23,638</b>	<b>48,296</b>	<b>21,503</b>	<b>47,430</b>
<b>Statutory rate (income tax and social contribution)</b>	<b>34%</b>	<b>34%</b>	<b>34%</b>	<b>34%</b>
Tax at nominal rates	(8,037)	(16,421)	(7,311)	(16,126)
Interest on equity benefit	11,404	10,906	11,404	10,906
Exemption of SELIC interest on rebates	908	924	908	924
Research and development ("Lei do Bem" - Law 11,196/05)	2,576	1,494	2,576	1,494
Equity in results of subsidiaries	(3,404)	4,092	-	-
Unrecorded deferred income tax and social contribution in subsidiaries	-	-	(3,887)	4,849
Management profit sharing	(447)	(592)	(447)	(592)
Difference of rate and/or tax regime	-	-	2,002	-
Other, net	(333)	90	(286)	114
<b>Current and deferred income tax and social contribution income (expense)</b>	<b>2,667</b>	<b>493</b>	<b>4,959</b>	<b>1,569</b>
Current	(1,896)	(3,385)	(5,119)	(6,546)
Deferred	4,563	3,878	10,078	8,115
<b>Total</b>	<b>2,667</b>	<b>493</b>	<b>4,959</b>	<b>1,569</b>

The deemed taxable income under the presumed tax method results in differences; deferred income assets are not recorded for carryforward losses of foreign subsidiaries, other than for BW.

Changes in deferred tax assets and liabilities, parent and consolidated, for the period ended June 30, 2025 were as follows:

	<b>Assets</b>		<b>Liabilities</b>	
	<b>Parent</b>	<b>Consolidated</b>	<b>Parent</b>	<b>Consolidated</b>
<b>At December 31, 2024</b>	<b>14,730</b>	<b>23,288</b>	<b>-</b>	<b>38,660</b>
Changes in the year				
Additions	5,137	10,343	-	-
Realization	(574)	(574)	-	(308)
Foreign exchange differences	-	-	-	(259)
<b>At June 30, 2025</b>	<b>19,293</b>	<b>33,057</b>	<b>-</b>	<b>38,093</b>

**17 EQUITY****Capital**

As at June 30, 2025, the Company's subscribed and paid-up capital of R\$988,470 (R\$988,470 as at December 31, 2024) is represented by 93,170,747 book-entry, registered common shares, without par value (93,170,747 as at December 31, 2024).

**Notes to the interim financial information**

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

**Earnings reserve****a) Legal reserve**

As required by Article 193 of Law 6,404/76, annual appropriations are made to the "Legal reserve" based on 5% of the profit for the year, limited to 20% of the capital balance.

**b) Dividends and interest on capital**

For June 30, 2025, distributions of interest on equity of R\$33,546 were approved, as notified to the market:

1. On March 11, 2025, the distribution of interest on equity to be attributed to the mandatory dividends for 2025 in the amount of R\$16,774, at R\$0.18 per share, was approved, for payment on June 12, 2025.
2. On June 10, 2025, the distribution of interest on equity to be attributed to the mandatory dividends for 2025 in the amount of R\$16,772, at R\$0.18 per share, was approved, for payment on October 23, 2025.

**Earnings per share**

Basic earnings per share are calculated by dividing the profit attributable to shareholders of the Company by the weighted average number of outstanding common shares, excluding common shares purchased by the parent and held as treasury shares.

	06/30/2025	06/30/2024
Profit for the year attributable to the controlling interests	26,305	48,789
Weighted average number of shares outstanding	93,171	93,171
<b>Basic and diluted earnings per share</b>	<b>0.28</b>	<b>0.52</b>

Basic and diluted earnings per share are the same since the Company does not have any dilutive instruments.

**18 SEGMENT REPORTING - CONSOLIDATED**

To manage its business, the Company is organized into three business units by segment, namely: Romi Machinery, Burkhardt+Weber Machinery and Cast and Machined Products. The information prepared for the chief operating decision maker for the period ended June 30, 2025 is according to the Company's segments:

**Notes to the interim financial information**

at June 30, 2025

(In thousands of Brazilian Reais (R\$), unless otherwise stated)

	June 30, 2025					
	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Net operating revenue	364,818	131,346	93,026	-	-	589,190
Cost of sales and services	(172,997)	(118,142)	(144,749)	-	-	(435,888)
Transfers remitted	1,326	-	33,643	-	(34,969)	-
Transfers received	(33,643)	-	(1,326)	-	34,969	-
<b>Gross profit (loss)</b>	<b>159,503</b>	<b>13,204</b>	<b>(19,405)</b>	<b>-</b>	<b>-</b>	<b>153,302</b>
Operating (expenses) income:						
Selling expenses	(46,578)	(13,003)	(3,285)	-	-	(62,866)
General and administrative expenses	(31,044)	(15,965)	(9,067)	-	-	(56,076)
Research and development	(13,312)	-	(3,211)	-	-	(16,523)
Management fees	(5,018)	-	(2,355)	-	-	(7,373)
Other operating income, net	1,117	-	-	1,048	-	2,165
<b>Operating profit (loss) before finance income (costs)</b>	<b>64,668</b>	<b>(15,764)</b>	<b>(37,322)</b>	<b>1,048</b>		<b>12,629</b>
Inventories	492,555	173,663	76,072	-	-	742,290
Depreciation and amortization	22,287	3,548	8,293	-	-	34,128
Property, plant and equipment, net	374,974	71,547	85,910	-	-	532,432
Intangible assets	205	47,014	1	-	-	47,220

	Europe	Latin America	North America	Africa and Asia	Total
Net operating revenue per geographical region	69,365	443,916	13,025	62,884	589,190

	June 30, 2024					
	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Net operating revenue	352,110	65,776	85,827	-	-	503,713
Cost of sales and services	(181,740)	(55,320)	(121,746)	-	-	(358,806)
Transfers remitted	1,053	-	32,789	-	(33,842)	-
Transfers received	(32,789)	-	(1,053)	-	33,842	-
<b>Gross profit (loss)</b>	<b>138,634</b>	<b>10,456</b>	<b>(4,183)</b>	<b>-</b>	<b>-</b>	<b>144,907</b>
Operating (expenses) income:						
Selling expenses	(43,042)	(7,270)	(3,287)	-	-	(53,599)
General and administrative expenses	(27,061)	(13,495)	(7,206)	-	-	(47,762)
Research and development	(12,389)	-	(3,094)	-	-	(15,483)
Management fees	(4,553)	-	(1,867)	-	-	(6,420)
Other operating income, net	298	-	-	15,452	-	15,750
<b>Operating profit (loss) before finance income (costs)</b>	<b>51,887</b>	<b>(10,310)</b>	<b>(19,636)</b>	<b>15,452</b>		<b>37,393</b>
Inventories	441,015	174,154	73,201	-	-	688,371
Depreciation and amortization	20,645	1,790	7,103	-	-	29,538
Property, plant and equipment, net	368,924	43,967	78,339	-	-	491,231
Intangible assets	486	46,881	2	-	-	47,368

	Europe	Latin America	North America	Africa and Asia	Total
Net operating revenue per geographical region	60,519	404,036	31,206	7,952	503,713

**Notes to the interim financial information**  
at June 30, 2025  
(In thousands of Brazilian Reais (R\$), unless otherwise stated)

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**19 FUTURE COMMITMENTS**

The Company entered into electric energy purchase agreements for the next four years: 2025 with CTG Brasil, 2026 with Auren Energia, and 2027 and 2028 again with CTG Brasil. The amounts that will be adjusted annually by the Amplified National Consumer Price Index (IPCA), are:

Year of supply	AMOUNT
2025	15,554
2026	8,953
2027	10,498
2028	9,829
	<b>44,835</b>

Management believes that these agreements are compatible with the electricity requirements for the contracted period.

**20 APPROVAL OF THE INTERIM FINANCIAL INFORMATION**

The interim financial information was approved for issuance by the Board of Directors on July 15, 2025.

\* \* \*

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