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**Company Information / Capital Breakdown**

<b>Number of Shares (Units)</b>	<b>Last Fiscal Year 12/31/2024</b>
<b>Paid-in Capital</b>	
Common	66,086,364
Preferred	0
<b>Total</b>	<b>66,086,364</b>
<b>Treasury Shares</b>	
Common	0
Preferred	0
<b>Total</b>	<b>0</b>

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Balance Sheet – Assets**

(In thousands of R\$)

Code	Description	Last Year 12/31/2024	Next-to-Last Year 12/31/2023	Second-to-Last Year 12/31/2022
1	Total Assets	329,311	315,647	269,856
1.01	Current Assets	109,709	121,388	97,697
1.01.01	Cash and Cash Equivalents	6,920	23,989	18,531
1.01.02	Financial Investments	24,847	33,478	4,552
1.01.02.03	Financial Investments Stated at Amortized Cost	24,847	33,478	4,552
1.01.03	Accounts Receivable	36,180	24,822	28,195
1.01.03.01	Trade Receivables	36,180	24,822	28,195
1.01.04	Inventories	25,570	27,183	35,116
1.01.06	Recoverable Taxes	10,936	4,283	2,313
1.01.06.01	Current Recoverable Taxes	10,936	4,283	2,313
1.01.08	Other Current Assets	5,256	7,633	8,990
1.01.08.03	Other	5,256	7,633	8,990
1.01.08.03.01	Advances and Prepayments	1,033	864	2,742
1.01.08.03.02	Loans Granted	918	1,549	862
1.01.08.03.03	Prepaid Expenses	3,305	5,220	5,346
1.01.08.03.04	Other Assets	0	0	40
1.02	Non-Current Assets	219,602	194,259	172,159
1.02.01	Long-Term Assets	15,971	27,013	23,207
1.02.01.03	Financial Investments Measured at Amortized Cost	0	10,195	3,604
1.02.01.04	Accounts Receivable	12,857	13,611	13,749
1.02.01.04.01	Trade Receivables	12,857	13,611	13,749
1.02.01.07	Deferred Taxes	0	416	1,356
1.02.01.07.01	Deferred Income Tax and Social Contribution	0	416	1,356

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Balance Sheet – Assets**

(In thousands of R\$)

Code	Description	Last Year 12/31/2024	Next-to-Last Year 12/31/2023	Second-to-Last Year 12/31/2022
1.02.01.10	Other Non-Current Assets	3,114	2,791	4,498
1.02.01.10.01	Non-current Assets for Sale	2,377	1,597	2,746
1.02.01.10.03	Recoverable Taxes	69	219	203
1.02.01.10.04	Judicial Deposits	450	575	1,064
1.02.01.10.05	Loans Granted	170	352	437
1.02.01.10.06	Other Assets	48	48	48
1.02.02	Investments	27,218	8,553	8,765
1.02.02.01	Equity Interest	27,218	8,553	8,765
1.02.02.01.02	Interest in Subsidiaries	27,198	8,533	8,745
1.02.02.01.04	Other Investments	20	20	20
1.02.03	Property, Plant and Equipment	173,633	156,628	138,404
1.02.03.01	Property, Plant and Equipment in Use	126,468	91,254	67,392
1.02.03.03	Property, Plant and Equipment in Progress	47,165	65,374	71,012
1.02.04	Intangible Assets	2,780	2,065	1,783
1.02.04.01	Intangible Assets	2,780	2,065	1,783
1.02.04.01.02	Intangible Assets in Use	2,780	2,065	1,783

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Balance Sheet – Liabilities**

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		12/31/2024	12/31/2023	12/31/2022
2	Total Liabilities	329,311	315,647	269,856
2.01	Current Liabilities	60,524	70,036	69,177
2.01.01	Payroll and Related Charges	5,824	5,173	5,131
2.01.01.01	Payroll	1,324	1,251	1,237
2.01.01.02	Labor Liabilities	4,500	3,922	3,894
2.01.02	Trade Payables	8,412	6,255	3,614
2.01.02.01	Domestic Suppliers	3,656	2,932	2,276
2.01.02.02	Foreign Suppliers	4,756	3,323	1,338
2.01.03	Tax Liabilities	2,464	1,724	2,686
2.01.03.01	Federal Tax Liabilities	1,664	1,279	1,648
2.01.03.01.02	Other Tax and Federal Liabilities	1,664	1,279	1,648
2.01.03.02	State Tax Liabilities	790	426	1,035
2.01.03.03	Municipal Tax Liabilities	10	19	3
2.01.04	Loans and Financing	1,577	4,749	5,264
2.01.04.01	Loans and Financing	1,577	4,749	5,264
2.01.05	Other Liabilities	42,247	52,028	52,279
2.01.05.02	Other	42,247	52,028	52,279
2.01.05.02.01	Dividends and Interest on Equity Payable	10,546	11,672	10,617
2.01.05.02.04	Contractual Obligations	29,396	37,474	36,011
2.01.05.02.05	Other Current Liabilities	2,305	2,882	5,651
2.01.06	Provisions	0	107	203
2.01.06.02	Other Provisions	0	107	203
2.01.06.02.04	Provision for Termination of Commercial Relationship	0	107	203

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ITR – Quarterly Information – December 31, 2024 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Balance Sheet – Liabilities**

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		12/31/2024	12/31/2023	12/31/2022
2.02	Non-Current Liabilities	76,405	55,616	11,947
2.02.01	Loans and Financing	70,831	49,228	4,744
2.02.01.01	Loans and Financing	70,831	49,228	4,744
2.02.02	Other Liabilities	620	1,277	1,353
2.02.02.02	Other	620	1,277	1,353
2.02.02.02.06	Other Non-Current Liabilities	620	1,277	1,353
2.02.03	Deferred Taxes	776	0	0
2.02.03.01	Deferred Income Tax and Social Contribution	776	0	0
2.02.04	Provisions	4,178	5,111	5,850
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,178	5,111	5,837
2.02.04.01.01	Provisions for Tax Liabilities	0	0	788
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	246	974	798
2.02.04.01.04	Provisions for Civil Liabilities	3,932	4,137	4,251
2.02.04.02	Other Provisions	0	0	13
2.03	Equity	192,382	189,995	188,732
2.03.01	Paid-in Capital	147,000	147,000	147,000
2.03.04	Profit Reserves	43,732	43,284	41,394
2.03.04.01	Legal reserve	5,966	5,343	4,585
2.03.04.10	Expansion Reserve	37,766	37,941	36,809
2.03.07	Cumulative Translation Adjustments	1,650	-289	338

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

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

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
3.01	Income from Sale of Goods and/or Services	207,596	207,510	235,572
3.02	Cost of Goods Sold and/or Services	-133,667	-135,275	-153,249
3.03	Gross Profit	73,929	72,235	82,323
3.04	Operating Expenses/Income	-67,222	-62,099	-55,116
3.04.01	Selling Expenses	-42,733	-41,944	-44,110
3.04.02	General and Administrative Expenses	-18,391	-18,763	-18,682
3.04.04	Other Operating Income	2,612	3,956	10,471
3.04.05	Other Operating Expenses	-1,158	-225	-306
3.04.06	Equity Income (Loss)	-7,552	-5,123	-2,489
3.05	Earnings Before Financial Result and Taxes	6,707	10,136	27,207
3.06	Financial Result	6,953	5,086	8,667
3.06.01	Financial Income	15,412	11,363	15,926
3.06.02	Financial Expenses	-8,459	-6,277	-7,259
3.07	Earnings Before Income Taxes	13,660	15,222	35,874
3.08	Income Tax and Social Contribution on Income	-1,211	-55	-2,927
3.08.01	Current	-20	886	-4,202
3.08.02	Deferred	-1,191	-941	1,275
3.09	Net Income (Loss) from Continuing Operations	12,449	15,167	32,947
3.11	Net Income (Loss) for the Period	12,449	15,167	32,947
3.99	Earnings per Share - (R\$/Share)			
3.99.01	Basic Earnings per Share			
3.99.01.01	Common	0.1884	0.2295	0.49854
3.99.02	Diluted Earnings per Share			
3.99.02.01	Common	0.1884	0.2295	0.49854



(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

## Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
4.01	Net Income for the Period	12,449	15,167	32,947
4.02	Other Comprehensive Income	1,939	-289	338
4.03	Comprehensive Income (Loss) for the Period	14,388	14,878	33,285

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)**

(In thousands of R\$)

Code	Description	Last Year 01/01/2024 to 12/31/2024	Next-to-Last Year 01/01/2023 to 12/31/2023	Second-to-Last Year 01/01/2022 to 12/31/2022
6.01	Net Cash from Operating Activities	12,659	39,993	6,531
6.01.01	Cash Provided by Operations	33,162	27,294	50,069
6.01.01.01	Net Income (Loss) before Income Tax and Social Contribution	12,449	15,167	32,947
6.01.01.02	Depreciation and Amortization	8,429	7,969	9,256
6.01.01.03	Exchange Variation – Trade Receivables	-3,267	303	-3
6.01.01.04	Exchange Variation – Trade Payables	801	-16	-113
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-1,040	-502	-1,147
6.01.01.07	Provision for Obsolescence	546	140	341
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	1,059	-1,387	339
6.01.01.10	Other Provisions	-431	-1,349	646
6.01.01.11	Income Tax and Social Contribution	1,211	55	2,927
6.01.01.12	Interest on Loans	3,718	1,328	1,737
6.01.01.14	Write-offs of Property, Plant and Equipment	2,135	463	650
6.01.01.15	Equity Income (Loss)	7,552	5,123	2,489
6.01.02	Changes in Assets and Liabilities	-15,694	19,658	-36,375
6.01.02.01	Trade Receivables	-8,396	4,595	1,992
6.01.02.02	Inventories	1,067	7,793	1,151
6.01.02.03	Taxes Recoverable	-4,082	-1,986	-966
6.01.02.05	Loans Granted	813	-602	748
6.01.02.08	Other Current and Non-Current Assets	1,819	2,533	-4,114
6.01.02.09	Non-Current Assets Held for Sale	-780	1,149	-2,219
6.01.02.14	Trade Payables	1,356	-2,625	-31
6.01.02.15	Contractual Liabilities	-8,424	-279	-35,116
6.01.02.16	Tax Liabilities	740	-962	1,116

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)**

(In thousands of R\$)

Code	Description	Last Year 01/01/2024 to 12/31/2024	Next-to-Last Year 01/01/2023 to 12/31/2023	Second-to-Last Year 01/01/2022 to 12/31/2022
6.01.02.17	Other Current and Non-Current Liabilities	193	10,042	1,064
6.01.03	Other	-4,809	-6,959	-7,163
6.01.03.01	Income Tax and Social Contribution Paid	-3,354	-5,642	-5,691
6.01.03.02	Payment of Interest	0	-1,317	-1,472
6.01.03.03	Payment of Withholding Income Tax on Interest on Equity	-1,455	0	0
6.02	Net Cash Provided by (Used in) Investing Activities	-33,737	-67,992	-36,140
6.02.01	Financial Investments	18,826	-35,517	23,324
6.02.02	Capital Payment in Subsidiary	-24,278	-5,540	-9,575
6.02.04	Acquisition of Property, Plant and Equipment	-27,091	-26,221	-49,340
6.02.05	Acquisition of Intangible Assets	-1,194	-714	-549
6.03	Net Cash from Financing Activities	4,009	33,471	-11,082
6.03.03	Loans Taken	23,536	49,228	0
6.03.04	Payment of Loans	-4,853	-5,140	-4,744
6.03.05	Payment of Interest on Equity	-11,672	-10,617	-6,338
6.03.08	Payment of Interest on Loans	-3,002	0	0
6.04	Exchange Variation on Cash and Cash Equivalents	0	-14	14
6.05	Increase (Decrease) in Cash and Cash Equivalents	-17,069	5,458	-40,677
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	23,989	18,531	59,208
6.05.02	Cash and Cash Equivalents at the End of the Period	6,920	23,989	18,531

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Changes in Equity – 1/1/2024 to 12/31/2024**

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	43,284	0	-289	189,995
5.02	Prior-year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	43,284	0	-289	189,995
5.04	Capital Transactions with Partners	0	0	0	-12,001	0	-12,001
5.04.07	Interest on Equity	0	0	0	-12,001	0	-12,001
5.05	Total Comprehensive Income (Loss)	0	0	0	12,449	1,939	14,388
5.05.01	Net Income for the Period	0	0	0	12,449	0	12,449
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	1,939	1,939
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	1,939	1,939
5.06	Internal Changes in Equity	0	0	448	-448	0	0
5.06.01	Recording of Reserves	0	0	448	-448	0	0
5.07	Closing Balances	147,000	0	43,732	0	1,650	192,382

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Changes in Equity– 1/1/2023 to 12/31/2023**

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves, Granted and Reserves	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000		0	41,394	0	338	188,732
5.02	Prior-year Adjustments	0		0	0	0	0	0
5.03	Adjusted Opening Balances	147,000		0	41,394	0	338	188,732
5.04	Capital Transactions with Partners	0		0	0	-13,277	0	-13,277
5.04.07	Interest on Equity	0		0	0	-13,277	0	-13,277
5.05	Total Comprehensive Income (Loss)	0		0	0	15,167	-627	14,540
5.05.01	Net Income for the Period	0		0	0	15,167	0	15,167
5.05.02	Other Comprehensive Income (Loss)	0		0	0	0	-627	-627
5.05.02.04	Translation Adjustments in the Period	0		0	0	0	-627	-627
5.06	Internal Changes in Equity	0		0	1,890	-1,890	0	0
5.06.01	Recording of Reserves	0		0	1,890	-1,890	0	0
5.07	Closing Balances	147,000		0	43,284	0	-289	189,995

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Changes in Equity– 1/1/2022 to 12/31/2022**

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves, Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000		0	20,449	0	332	167,781
5.02	Prior-year Adjustments	0		0	0	0	0	0
5.03	Adjusted Opening Balances	147,000		0	20,449	0	332	167,781
5.04	Capital Transactions with Partners	0		0	0	-12,002	0	-12,002
5.04.07	Interest on Equity	0		0	0	-12,002	0	-12,002
5.05	Total Comprehensive Income (Loss)	0		0	0	32,947	6	32,953
5.05.01	Net Income for the Period	0		0	0	32,947	0	32,947
5.05.02	Other Comprehensive Income (Loss)	0		0	0	0	6	6
5.05.02.04	Translation Adjustments in the Period	0		0	0	0	6	6
5.06	Internal Changes in Equity	0		0	20,945	-20,945	0	0
5.06.01	Recording of Reserves	0		0	20,945	-20,945	0	0
5.07	Closing Balances	147,000		0	41,394	0	338	188,732

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Value Added**

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
7.01	Income	255,020	259,389	302,826
7.01.01	Sales of Goods, Products and Services	254,659	256,098	294,199
7.01.02	Other Income	1,420	3,721	8,966
7.01.04	Reversal of/Allowance for Doubtful Accounts	-1,059	-430	-339
7.02	Inputs Acquired from Third Parties	-157,231	-159,853	-193,659
7.02.01	Cost of Products Sold and Services Rendered	-111,203	-113,663	-143,345
7.02.02	Supplies, Electricity, Outsourced Services and Others	-40,704	-40,098	-40,985
7.02.03	Loss/Recovery of Asset Values	-546	-140	-340
7.02.04	Other	-4,778	-5,952	-8,989
7.03	Gross Value Added	97,789	99,536	109,167
7.04	Retentions	-8,429	-7,970	-9,255
7.04.01	Depreciation, Amortization and Depletion	-8,429	-7,970	-9,255
7.05	Net Added Value Produced	89,360	91,566	99,912
7.06	Added Value from Transfers	8,173	6,459	13,862
7.06.01	Equity Income (Loss)	-7,552	-5,123	-2,489
7.06.02	Financial Income	15,725	11,582	16,351
7.07	Total Value Added to Distribute	97,533	98,025	113,774
7.08	Distribution of Added Value	97,533	98,025	113,774
7.08.01	Personnel	43,437	42,955	40,240
7.08.01.01	Direct Compensation	35,243	34,724	32,530
7.08.01.02	Benefits	5,335	5,270	5,273
7.08.01.03	F.G.T.S. (Government Severance Fund)	2,859	2,961	2,437

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Value Added**

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
7.08.02	Taxes, Fees and Contributions	33,904	34,512	35,072
7.08.02.01	Federal	22,128	21,225	21,063
7.08.02.02	State	11,704	13,228	13,933
7.08.02.03	Municipal	72	59	76
7.08.03	Remuneration of Loan Capital	7,743	5,391	5,515
7.08.03.01	Interest	3,709	1,329	1,737
7.08.03.02	Rentals	842	779	837
7.08.03.03	Other	3,192	3,283	2,941
7.08.04	Remuneration of Own Capital	12,449	15,167	32,947
7.08.04.01	Interest on Equity	12,001	13,277	12,002
7.08.04.03	Accumulated Losses/Retained Earnings in the Period	448	1,890	20,945



(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Consolidated Financial Statements / Balance Sheet – Assets**

(In thousands of R\$)

Code	Description	Last Year 12/31/2024	Next-to-Last Year 12/31/2023	Second-to-Last Year 12/31/2022
1	Total Assets	366,975	349,181	279,263
1.01	Current Assets	106,980	122,833	105,572
1.01.01	Cash and Cash Equivalents	10,341	26,100	23,528
1.01.02	Financial Investments	24,847	33,478	4,552
1.01.02.03	Financial Investments Stated at Amortized Cost	24,847	33,478	4,552
1.01.03	Accounts Receivable	26,853	20,163	30,140
1.01.03.01	Trade Receivables	26,853	20,163	30,140
1.01.04	Inventories	26,004	27,640	35,605
1.01.06	Recoverable Taxes	10,968	6,434	2,328
1.01.06.01	Current Recoverable Taxes	10,968	6,434	2,328
1.01.08	Other Current Assets	7,967	9,018	9,419
1.01.08.03	Other	7,967	9,018	9,419
1.01.08.03.01	Advances and Prepayments	2,344	1,494	3,061
1.01.08.03.02	Loans Granted	918	1,549	862
1.01.08.03.03	Prepaid Expenses	4,705	5,975	5,456
1.01.08.03.04	Other Assets	0	0	40
1.02	Non-Current Assets	259,995	226,348	173,691
1.02.01	Long-Term Assets	27,537	33,143	29,815
1.02.01.03	Financial Investments Measured at Amortized Cost	0	10,195	3,604
1.02.01.04	Accounts Receivable	12,857	13,611	13,749
1.02.01.04.01	Trade Receivables	12,857	13,611	13,749
1.02.01.07	Deferred Taxes	7,840	3,458	3,176
1.02.01.07.01	Deferred Income Tax and Social Contribution	7,840	3,458	3,176

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Consolidated Financial Statements / Balance Sheet – Assets**

(In thousands of R\$)

Code	Description	Last Year 12/31/2024	Next-to-Last Year 12/31/2023	Second-to-Last Year 12/31/2022
1.02.01.10	Other Non-Current Assets	6,840	5,879	9,286
1.02.01.10.01	Non-current Assets for Sale	2,377	1,597	2,746
1.02.01.10.03	Recoverable Taxes	69	219	2,186
1.02.01.10.04	Judicial Deposits	450	575	1,064
1.02.01.10.05	Loans Granted	170	352	437
1.02.01.10.06	Other Assets	3,774	3,136	2,853
1.02.02	Investments	20	20	20
1.02.02.01	Equity Interest	20	20	20
1.02.02.01.05	Other Investments	20	20	20
1.02.03	Property, Plant and Equipment	227,353	188,746	142,073
1.02.03.01	Property, Plant and Equipment in Use	177,623	65,374	67,415
1.02.03.03	Property, Plant and Equipment in Progress	49,730	123,372	74,658
1.02.04	Intangible Assets	5,085	4,439	1,783
1.02.04.01	Intangible Assets	5,085	4,439	1,783
1.02.04.01.02	Intangible Assets in Use	5,085	4,439	1,783

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Consolidated Financial Statements / Balance Sheet – Liabilities**

(In thousands of R\$)

Code	Description	Last Year 12/31/2024	Next-to-Last Year 12/31/2023	Second-to-Last Year 12/31/2022
2	Total Liabilities	366,975	349,181	279,263
2.01	Current Liabilities	74,812	83,281	78,091
2.01.01	Payroll and Related Charges	5,841	5,233	5,153
2.01.01.01	Payroll	1,337	1,264	1,242
2.01.01.02	Labor Liabilities	4,504	3,969	3,911
2.01.02	Trade Payables	8,654	6,554	8,144
2.01.02.01	Domestic Suppliers	3,898	3,231	6,806
2.01.02.02	Foreign Suppliers	4,756	3,323	1,338
2.01.03	Tax Liabilities	2,506	1,743	2,687
2.01.03.01	Federal Tax Liabilities	1,664	1,281	1,649
2.01.03.01.02	Other Tax and Federal Liabilities	1,664	1,281	1,649
2.01.03.02	State Tax Liabilities	832	443	1,035
2.01.03.03	Municipal Tax Liabilities	10	19	3
2.01.04	Loans and Financing	5,900	7,888	5,264
2.01.04.01	Loans and Financing	1,577	4,749	5,264
2.01.04.03	Lease Financing	4,323	3,139	0
2.01.05	Other Liabilities	51,911	61,756	56,640
2.01.05.02	Other	51,911	61,756	56,640
2.01.05.02.01	Dividends and Interest on Equity Payable	10,546	11,672	10,617
2.01.05.02.04	Contractual Obligations	38,264	46,846	40,349
2.01.05.02.05	Other Current Liabilities	3,101	3,238	5,674
2.01.06	Provisions	0	107	203
2.01.06.02	Other Provisions	0	107	203
2.01.06.02.04	Provision for Termination of Commercial Relationship	0	107	203

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Consolidated Financial Statements / Balance Sheet – Liabilities**

(In thousands of R\$)

Code	Description	Last Year 12/31/2024	Next-to-Last Year 12/31/2023	Second-to-Last Year 12/31/2022
2.02	Non-Current Liabilities	99,781	75,905	12,440
2.02.01	Loans and Financing	94,207	69,930	4,744
2.02.01.01	Loans and Financing	70,831	49,228	4,744
2.02.01.03	Lease Financing	23,376	20,702	0
2.02.02	Other Liabilities	620	864	1,757
2.02.02.02	Other	620	864	1,757
2.02.02.02.03	Tax Liabilities	0	0	404
2.02.02.02.06	Other Non-Current Liabilities	620	864	1,353
2.02.03	Deferred Taxes	776	0	0
2.02.03.01	Deferred Income Tax and Social Contribution	776	0	0
2.02.04	Provisions	4,178	5,111	5,939
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,178	5,111	5,837
2.02.04.01.01	Provisions for Tax Liabilities	0	0	788
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	246	974	798
2.02.04.01.04	Provisions for Civil Liabilities	3,932	4,137	4,251
2.02.04.02	Other Provisions	0	0	102
2.03	Consolidated Equity	192,382	189,995	188,732
2.03.01	Paid-in Capital	147,000	147,000	147,000
2.03.04	Profit Reserves	43,732	43,284	41,394
2.03.04.01	Legal reserve	5,966	5,343	4,585
2.03.04.10	Expansion Reserve	37,766	37,941	36,809
2.03.07	Cumulative Translation Adjustments	1,650	-289	338

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

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

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
3.01	Income from Sale of Goods and/or Services	226,559	217,397	245,678
3.02	Cost of Goods Sold and/or Services	-140,178	-140,335	-161,703
3.03	Gross Profit	86,381	77,062	83,975
3.04	Operating Expenses/Income	-82,808	-68,810	-57,893
3.04.01	Selling Expenses	-65,978	-53,800	-49,411
3.04.02	General and administrative expenses	-18,305	-18,763	-18,682
3.04.04	Other Operating Income	2,633	3,978	10,506
3.04.05	Other Operating Expenses	-1,158	-225	-306
3.05	Earnings Before Financial Result and Taxes	3,573	8,252	26,082
3.06	Financial Result	7,013	5,185	8,834
3.06.01	Financial Income	15,584	11,524	16,106
3.06.02	Financial Expenses	-8,571	-6,339	-7,272
3.07	Earnings Before Income Taxes	10,586	13,437	34,916
3.08	Income Tax and Social Contribution on Income	1,863	1,730	-1,969
3.08.01	Current	-433	868	-4,202
3.08.02	Deferred	2,296	862	2,233
3.09	Net Income (Loss) from Continuing Operations	12,449	15,167	32,947
3.11	Consolidated Losses/Earnings in the Period	12,449	15,167	32,947
3.11.01	Attributed to Partners of Parent Company	12,449	15,167	32,947
3.99	Earnings per Share - (R\$/Share)			
3.99.01	Basic Earnings per Share			
3.99.01.01	Common	0.1884	0.2295	0.49854
3.99.02	Diluted Earnings per Share			
3.99.02.01	Common	0.1884	0.2295	0.49854

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

## Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Last Year 01/01/2024 to 12/31/2024	Next-to-Last Year 01/01/2023 to 12/31/2023	Second-to-Last Year 01/01/2022 to 12/31/2022
4.01	Consolidated Net Income in the Period	12,449	15,167	32,947
4.02	Other Comprehensive Income (Loss)	1,939	-289	338
4.03	Consolidated Comprehensive Income (Loss) in the Period	14,388	14,878	33,285
4.03.01	Attributable to Controlling Shareholders	14,388	14,878	33,285

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)**

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
6.01	Net Cash from Operating Activities	13,457	40,291	4,341
6.01.01	Cash Provided by Operations	29,705	20,591	46,259
6.01.01.01	Net Income (Loss) before Income Tax and Social Contribution	12,449	15,167	32,947
6.01.01.02	Depreciation and Amortization	14,235	8,961	9,263
6.01.01.03	Exchange Variation – Trade Receivables	-3,267	303	-3
6.01.01.04	Exchange Variation – Trade Payables	801	-16	-113
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-1,040	-502	-1,147
6.01.01.07	Provision for Obsolescence	546	140	341
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	1,059	-1,387	421
6.01.01.10	Other Provisions	24	-2,137	194
6.01.01.11	Income Tax and Social Contribution	-1,863	-1,730	1,969
6.01.01.12	Interest on Loans	3,718	1,329	1,737
6.01.01.14	Write-offs of Property, Plant and Equipment	3,043	463	650
6.01.02	Changes in Assets and Liabilities	-11,023	26,659	-34,758
6.01.02.01	Trade Receivables	-3,728	11,199	959
6.01.02.02	Inventories	1,090	7,825	1,841
6.01.02.03	Taxes Recoverable	-1,963	2,139	-1,069
6.01.02.05	Loans Granted	813	-602	748
6.01.02.08	Other Current and Non-Current Assets	-145	1,294	-6,717
6.01.02.09	Non-Current Assets Held for Sale	-780	1,149	-2,219
6.01.02.14	Trade Payables	1,299	-1,574	3,018
6.01.02.15	Contractual Liabilities	-8,582	4,409	-33,315
6.01.02.16	Tax Liabilities	763	-944	1,116

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)**

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
6.01.02.17	Other Current and Non-Current Liabilities	210	1,764	880
6.01.03	Other	-5,225	-6,959	-7,160
6.01.03.01	Income Tax and Social Contribution Paid	-3,770	-5,642	-5,688
6.01.03.02	Payment of Interest	0	-1,317	-1,472
6.01.03.03	Payment of Withholding Income Tax on Interest on Equity	-1,455	0	0
6.02	Net Cash Provided by (Used in) Investing Activities	-29,026	-70,718	-30,225
6.02.01	Financial Investments	18,826	-35,517	23,324
6.02.04	Acquisition of Property, Plant and Equipment	-46,658	-32,070	-53,000
6.02.05	Acquisition of Intangible Assets	-1,194	-3,131	-549
6.03	Net Cash from Financing Activities	1,577	32,386	-11,082
6.03.03	Loans Taken	23,536	49,228	0
6.03.04	Payment of Loans	-4,853	-5,136	-4,744
6.03.05	Payment of Interest on Equity	-11,672	-10,617	-6,338
6.03.08	Payment of Interest on Loans	-3,002	0	0
6.03.09	Lease Payment	-2,432	-1,089	0
6.04	Exchange Variation on Cash and Cash Equivalents	-1,767	613	244
6.05	Increase (Decrease) in Cash and Cash Equivalents	-15,759	2,572	-36,722
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	26,100	23,528	60,250
6.05.02	Cash and Cash Equivalents at the End of the Period	10,341	26,100	23,528



(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2024 to 12/31/2024**

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves, Reserves, Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity	
5.01	Opening Balances	147,000		0	43,284	0	-289	189,995	0	189,995
5.02	Prior-year Adjustments	0		0	0	0	0	0		0
5.03	Adjusted Opening Balances	147,000		0	43,284	0	-289	189,995	0	189,995
5.04	Capital Transactions with Partners	0		0	-12,001	0	-12,001	0		-12,001
5.04.07	Interest on Equity	0		0	-12,001	0	-12,001	0		-12,001
5.05	Total Comprehensive Income (Loss)	0		0	12,449	1,939	14,388	0		14,388
5.05.01	Net Income for the Period	0		0	12,449	0	12,449	0		12,449
5.05.02	Other Comprehensive Income (Loss)	0		0	0	1,939	1,939	0		1,939
5.05.02.04	Translation Adjustments in the Period	0		0	0	1,939	1,939	0		1,939
5.06	Internal Changes in Equity	0		0	448	-448	0	0		0
5.06.01	Recording of Reserves	0		0	448	-448	0	0		0
5.07	Closing Balances	147,000		0	43,732	0	1,650	192,382	0	192,382

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2023 to 12/31/2023**

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves,	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000		0	41,394	0	338	188,732	0	188,732
5.02	Prior-year Adjustments	0		0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000		0	41,394	0	338	188,732	0	188,732
5.04	Capital Transactions with Partners	0		0	0	-13,277	0	-13,277	0	-13,277
5.04.07	Interest on Equity	0		0	0	-13,277	0	-13,277	0	-13,277
5.05	Total Comprehensive Income (Loss)	0		0	0	15,167	-627	14,540	0	14,540
5.05.01	Net Income for the Period	0		0	0	15,167	0	15,167	0	15,167
5.05.02	Other Comprehensive Income (Loss)	0		0	0	0	-627	-627	0	-627
5.05.02.04	Translation Adjustments in the Period	0		0	0	0	-627	-627	0	-627
5.06	Internal Changes in Equity	0		0	1,890	-1,890	0	0	0	0
5.06.01	Recording of Reserves	0		0	1,890	-1,890	0	0	0	0
5.07	Closing Balances	147,000		0	43,284	0	-289	189,995	0	189,995

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

**Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2022 to 12/31/2022**

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	20,449	0	332	167,781	0	167,781
5.02	Prior-year Adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	20,449	0	332	167,781	0	167,781
5.04	Capital Transactions with Partners	0	0	0	-12,002	0	-12,002	0	-12,002
5.04.07	Interest on Equity	0	0	0	-12,002	0	-12,002	0	-12,002
5.05	Total Comprehensive Income (Loss)	0	0	0	32,947	6	32,953	0	32,953
5.05.01	Net Income for the Period	0	0	0	32,947	0	32,947	0	32,947
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	6	6	0	6
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	6	6	0	6
5.06	Internal Changes in Equity	0	0	20,945	-20,945	0	0	0	0
5.06.01	Recording of Reserves	0	0	20,945	-20,945	0	0	0	0
5.07	Closing Balances	147,000	0	41,394	0	338	188,732	0	188,732

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

Code	Description	Last Year 01/01/2024 to 12/31/2024	Next-to-Last Year 01/01/2023 to 12/31/2023	Second-to-Last Year 01/01/2022 to 12/31/2022
7.01	Income	274,006	269,303	312,897
7.01.01	Sales of Goods, Products and Services	273,624	265,990	304,317
7.01.02	Other Income	1,441	3,743	9,001
7.01.04	Provision/Reversal of Allowance for Doubtful Accounts	-1,059	-430	-421
7.02	Inputs acquired from third parties	-170,538	-168,014	-202,990
7.02.01	Cost of Products Sold and Services Rendered	-112,336	-113,298	-144,945
7.02.02	Supplies, Electricity, Outsourced Services and Others	-51,808	-48,105	-49,917
7.02.03	Loss/Recovery of Asset Values	-546	-140	-340
7.02.04	Other	-5,848	-6,471	-7,788
7.03	Gross Value Added	103,468	101,289	109,907
7.04	Retentions	-14,235	-8,962	-9,263
7.04.01	Depreciation, Amortization and Depletion	-14,235	-8,962	-9,263
7.05	Net Added Value Produced	89,233	92,327	100,644
7.06	Added Value from Transfers	15,902	11,751	16,538
7.06.02	Financial Income	15,902	11,751	16,538
7.07	Total Value Added to Distribute	105,135	104,078	117,182
7.08	Distribution of Added Value	105,135	104,078	117,182
7.08.01	Personnel	51,723	47,711	44,026
7.08.01.01	Direct Compensation	43,249	39,341	36,238
7.08.01.02	Benefits	5,615	5,409	5,350
7.08.01.03	F.G.T.S. (Government Severance Fund)	2,859	2,961	2,438
7.08.02	Taxes, Fees and Contributions	31,471	33,148	34,486
7.08.02.01	Federal	19,672	19,820	20,468
7.08.02.02	State	11,723	13,266	13,939
7.08.02.03	Municipal	76	62	79

## Consolidated Financial Statements / Statement of Value Added

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023	01/01/2022 to 12/31/2022
7.08.03	Remuneration of Loan Capital	9,492	8,052	5,723
7.08.03.01	Interest	3,709	1,329	1,737
7.08.03.02	Rentals	2,479	3,374	1,028
7.08.03.03	Other	3,304	3,349	2,958
7.08.04	Remuneration of Own Capital	12,449	15,167	32,947
7.08.04.01	Interest on Equity	12,001	13,277	12,002
7.08.04.03	Retained Earnings/Accumulated Losses for the Period	448	1,890	20,945

Relatório da Administração/Comentário do Desempenho



Management Report  
2024

**Relatório da Administração/Comentário do Desempenho****BOARD OF DIRECTORS**

**Gelson Luis Rostirolla**  
Chairman

**Alexandre Grendene Bartelle**  
Vice Chairman

**Gustavo Dall Onder**  
Member

**Renata Vendruscolo Zietolie**  
Member

**Rodrigo Silva Marvão**  
Independent Member

**Giuliano Silvio Dedini Zorgniotti**  
Independent Member

**BOARD OF EXECUTIVE OFFICERS**

**Gustavo Dall Onder**  
Chief Executive Officer

**Guilherme Possebon de Oliveira**  
Financial and Investor Relations Officer

**Alexandre Narvaes Figueira**  
Commercial Officer

**Luciano André Merigo**  
Manufacturing Officer

**Ivanir Moro**  
Accountant  
CRC/RS-053351/O-7

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

**Relatório da Administração/Comentário do Desempenho****To the Shareholders,**

In compliance with applicable laws and Bylaws of the company, the Management of **Unicasa Indústria de Móveis S.A.** hereby presents the **Management Report** and the **Financial Statements** prepared according to the International Financial Reporting Standards (IFRS) issued by International Accounting Standards Board (IASB), the generally accepted accounting principles in Brazil and the rules issued by the Securities and Exchange Commission of Brazil (CVM). The Company adopted all the standards, revisions of standards and interpretations issued by IASB and which are effective for the Financial Statements ended on December 31, 2024.



## Relatório da Administração/Comentário do Desempenho

### MESSAGE FROM MANAGEMENT

#### Dear Shareholders,

During April and May 2024, we experienced the largest climate catastrophe in the history of Rio Grande do Sul. Despite the severity, the region where Unicasa is located experienced less impact compared to the most affected region. Our challenges were logistical, and even today, there are impacts on the state's infrastructure that have yet to be addressed. Given the Company's location and the fact that we have revenue sources in nearly every state across the country as well as internationally, the impact of the floods on our business was temporary. Following the most significant impacts, the Company took action to donate 500 furniture kits to the affected families, in collaboration with the charitable initiative Operation Back Home RS, led by Ciclo Empreendedor and the Instituto Cultural Floresta.

In 2024, we consolidated our presence in the U.S. market by operating three of our own stores: New York, Miami and Orlando. At the end of the second half of the year, we refined our strategy to focus more on building relationships with consumer decision-makers rather than with the construction market.

From May to June, we took part in Casa Cor – SP, showcasing a 130m<sup>2</sup> space designed by our architect and partner of nearly a decade, Léo Shehtman. Inspired by the classic penthouses of New York City, the Dell Anno Global Living space is an immersion in the modern cosmopolitan lifestyle, connecting Dell Anno Brazil with Dell Anno New York.

Own stores in the United States experienced a 42% increase in revenue recognition, while contract sales grew by 31%. Thus, revenue from stores abroad grew 26.3%, reaching 20% of Unicasa's total revenue. In 2020, exports accounted for 11% of the Company's revenue.

Our distribution network abroad has increased by 2 Dell Anno stores, in Denver and Atlanta. We also conducted a record cleanup process. Exclusive stores that did not meet the criteria to remain exclusive were reclassified as multibrand stores, and multibrand stores that had not generated revenue for over six months had their registration terminated.

In the domestic market, Same-Store sales revenue from exclusive dealers grew by 8.3%, increasing the revenue by R\$12.5 million. The stores that are open or maturing added R\$6.7 million to the revenue, and the closed stores subtracted R\$18.6 million from the revenue. Our distribution network in Brazil opened nine stores.

## Relatório da Administração/Comentário do Desempenho

The main impact on the Company's revenue has been the gap in sales revenue between the time a new store begins to contribute to revenue and the decrease in revenue from a closed store. Even if we had managed to balance the number of openings and closings, the sales revenue gap would still exist due to the time needed to build a portfolio and generate revenue in the industry, compared to the speed at which revenue decreases from a closed store. We have increased investment in our store opening capacity, reviewing the processes and requirements of the opening pipeline and expanding the prospecting team.

The Company's gross margin reached 38.1% (+2.7 p.p.), primarily driven by the recognition of revenue from end consumers in the United States. The Brazilian operation also registered higher margin mainly due to the better mix between the brands.

Operating expenses increased mainly due to the maturation of our own stores in the United States, which added variable expenses according to deliveries to end consumers. In addition, in 2024, we have one more own store in the chain, the one in New York, opened in October 2023. In the Brazilian operation, operating expenses decreased by 2.1% when we eliminate the impact of donations to those affected by the floods and the increase in contingency expenses. Throughout 2024, we incurred expenses with services to customers from stores that were closed in amounts exceeding those of 2023 due to the occasional closure of some operations. In 2024, 34 operations were closed, and we had to intervene in the service of the remaining customers in only three of them.

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

Therefore, our total gross debt amounted to R\$72.4 million as of December 31, 2024, and the net debt was 2.52 times the EBITDA for the year. The Board of Executive Officers understands that the current levels of financing are in line with the development of the Company's strategic planning. We

## Relatório da Administração/Comentário do Desempenho

are currently experiencing significant cash disbursements due to the acquisition of machinery. The debt has a long-term profile, and, therefore, we believe it does not jeopardize the Company's financial health.

As approved in the Board of Directors meeting held on December 2, 2024, the distribution of dividends amounts to R\$12.0 million, resulting in a payout of 101.5% of the adjusted net profit. The payment date proposed by the management is May 29, 2025, and it will be subject to deliberation at the annual shareholders meeting to be held by April 2025.

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

### EXECUTIVE SUMMARY

Executive Summary	2023	2024	Δ
Gross Revenue ex-IPI	261,976	268,809	+2.6%
<b>Net Revenue</b>	<b>217,397</b>	<b>226,559</b>	<b>+4.2%</b>
Cost of Goods Sold	(140,332)	(140,178)	-0.1%
<b>Gross Income</b>	<b>77,065</b>	<b>86,381</b>	<b>+12.1%</b>
<b>Gross Margin</b>	<b>35.4%</b>	<b>38.1%</b>	<b>+2.7 p.p.</b>
Selling and Administrative Expenses	(72,566)	(84,283)	+16.1%
Other Revenues and Operating Expenses	3,753	1,475	-60.7%
<b>Operating Income</b>	<b>8,252</b>	<b>3,573</b>	<b>-56.7%</b>
<b>Operating Margin</b>	<b>3.8%</b>	<b>1.6%</b>	<b>-2.2 p.p.</b>
Financial Income (Expenses) Net	5,185	7,013	+35.3%
<b>Operating Income before Income Tax and Social Contribution</b>	<b>13,437</b>	<b>10,586</b>	<b>-21.2%</b>
<b>Net Profit</b>	<b>15,167</b>	<b>12,449</b>	<b>-17.9%</b>
<b>Net Margin</b>	<b>7.0%</b>	<b>5.5%</b>	<b>-1.5 p.p.</b>
EBITDA	17,213	17,808	+3.5%
<b>EBITDA Margin</b>	<b>7.9%</b>	<b>7.9%</b>	<b>+0.0 p.p.</b>
<b>ROIC - LTM</b>	<b>6.9%</b>	<b>3.8%</b>	<b>-3.2 p.p.</b>

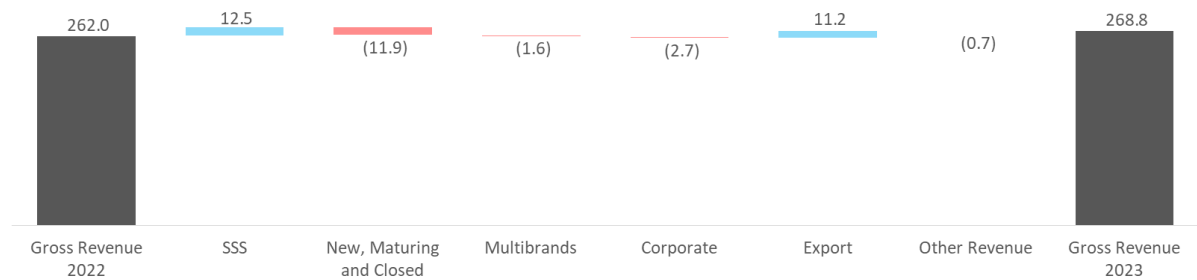
### SALES PERFORMANCE

Gross Revenue ex-IPI	2023	2024	Δ
Exclusive Dealers	182,485	183,140	0.4%
Δ Same Stores Sales	-0.7%	8.3%	
Δ Same Stores Volume <sup>1</sup>	-8.5%	3.5%	
Multibrands	23,380	21,786	-6.8%
Corporate	12,004	9,262	-22.8%
Exports	42,378	53,543	26.3%
Other Revenues	1,729	1,078	-37.6%
Gross Revenue ex-IPI	2023	2024	Δ
Unicasa Indústria de Móveis	261,976	268,809	+2.6%
Δ Volume <sup>1</sup>	-23.8%	-7.0%	

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

Relatório da Administração/Comentário do Desempenho

The following chart shows the evolution of revenue between 2023 and 2024<sup>(1)</sup>:



<sup>(1)</sup> in million.

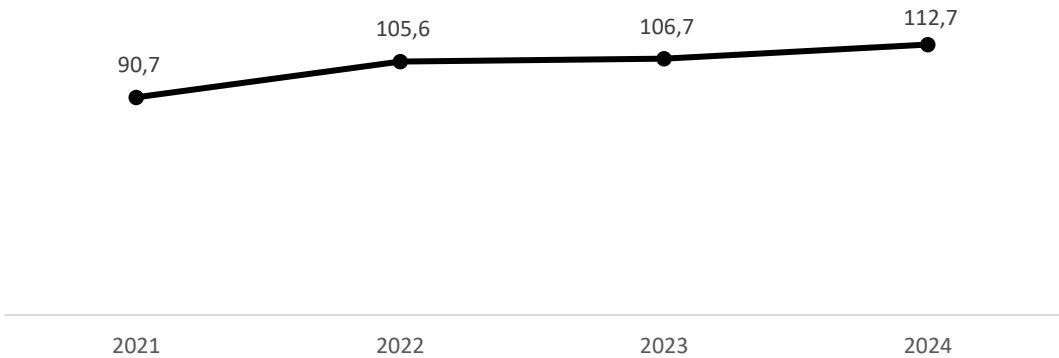
SALES AND DISTRIBUTION CHANNELS

Below is the breakdown of our distribution network by channel. During the year, 32 dealerships were closed and 16 exclusive stores were opened.

Period	2023	2024	Δ
Exclusive Dealers	165	142	(23)
National Exclusive	145	126	(19)
Export Exclusive	20	16	(4)
Multibrands	91	76	(15)
National Multibrands	67	70	3
Export Multibrands	24	6	(18)

(1) Variation compared to 3Q24

Average productivity of domestic exclusive stores was R\$112.7,000/month, 5.6% higher than in 2023. The following chart shows annual historical productivity.



## Relatório da Administração/Comentário do Desempenho

### FINANCIAL PERFORMANCE

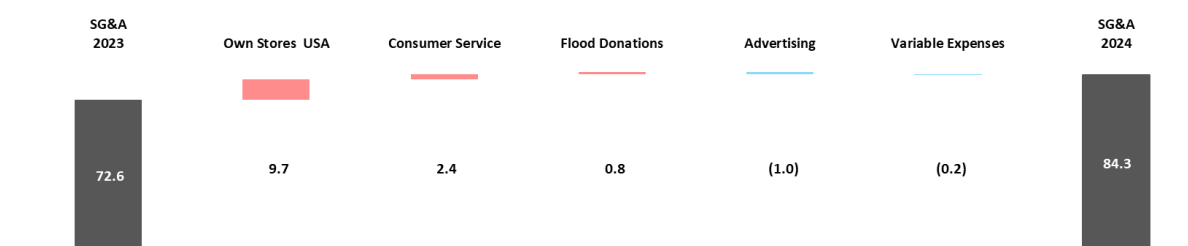
#### Gross Profit and Gross Margin

The increase in gross margin, which reached 38.1% (+2.7 p.p.), was mainly due to the higher share of sales to consumers in the United States. The Brazilian operation also registered margin increase due to the improved mix of brand revenues.

#### Selling, General and Administrative Expenses (SG&A)

Selling General and Administrative Expenses	2023	2024	Δ
<b>Total</b>	<b>(72.566)</b>	<b>(84.283)</b>	<b>+16,1%</b>
<b>Selling Expenses</b>	<b>(53.803)</b>	<b>(65.978)</b>	<b>+22,6%</b>
% of Net Revenue	24,7%	29,1%	+4,4 p.p.
<b>Administrative Expenses</b>	<b>(18.763)</b>	<b>(18.305)</b>	<b>-2,4%</b>
% of Net Revenue	8,6%	8,1%	-0,5 p.p.
SG&A % of Net Revenue	33,3%	37,2%	+3,9 p.p.

The following chart presents the evolution of Selling, General and Administrative Expenses in 2023 and 2024 <sup>(1)</sup>:



<sup>(1)</sup> in million.

Expenses from our U.S. own stores increased due to the rise in variable expenses associated with revenue recognition growth and the opening of the New York store in October 2023.

Contingency expenses increased due to the services to consumers from stores closed during the year.

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

Advertising expenses decreased due to the postponement of marketing actions because of the flood that occurred in Rio Grande do Sul between April and May.

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

#### OTHER OPERATING INCOME AND EXPENSES

Other Operating Income and Expenses	2023	2024	Δ
<b>Total</b>	<b>3,753</b>	<b>1,475</b>	<b>-60.7%</b>
Result from the sale of assets held for sale and of property, plant and equipment	772	(782)	-201.3%
Bank Premium	360	301	-16.4%
Other Operating Income	2,621	1,956	-25.4%
% of Net Revenue	6.4%	2.3%	-4.1 p.p.

**Relatório da Administração/Comentário do Desempenho****FINANCIAL RESULT**

Revenue from foreign exchange variation was the primary driver of growth in the financial results.

Financial Result	2023	2024	Δ
<b>Net Financial Result</b>	<b>5,185</b>	<b>7,013</b>	<b>+35.3%</b>
<b>Financial Expenses</b>	<b>(6,339)</b>	<b>(8,571)</b>	<b>+35.2%</b>
IOF charge and bank fees	(209)	(331)	+58.4%
Loans and financing expenses	(1,329)	(3,709)	+179.1%
Exchange variation expenses	(2,061)	(2,008)	-2.6%
Present value adjustment - AVP	(2,400)	(1,770)	-26.3%
Other financial expenses	(340)	(753)	+121.5%
<b>Financial Income</b>	<b>11,524</b>	<b>15,584</b>	<b>+35.2%</b>
Interest income	659	469	-28.8%
Discounts	160	148	-7.5%
Yield from short-term investments	3,096	5,450	+76.0%
Exchange variation income	1,699	4,485	+164.0%
Present value adjustment - AVP	5,294	4,506	-14.9%
Other financial income	616	526	-14.6%

**EBITDA AND EBITDA MARGIN**

EBITDA	2023	2024	Δ
<b>Net Income for the Period</b>	<b>15,167</b>	<b>12,449</b>	<b>-17.9%</b>
Income Tax and Social Contribution	(1,730)	(1,863)	+7.7%
Financial Result	(5,185)	(7,013)	+35.3%
<b>EBIT</b>	<b>8,252</b>	<b>3,573</b>	<b>-56.7%</b>
Depreciation and Amortization	8,961	14,235	+58.9%
<b>EBITDA</b>	<b>17,213</b>	<b>17,808</b>	<b>+3.5%</b>
<b>EBITDA Margin</b>	<b>7.9%</b>	<b>7.9%</b>	<b>+0.0 p.p.</b>

**CASH FLOW**

Operating cash generation increased by 29.5%, despite an 18% decrease in net profit. In terms of assets and liabilities, the following are noteworthy: the extension of the average collection period for accounts receivable, driven by a higher volume of showroom sales, and the decrease in advances from customers, resulting from stable pricing with dealers. Investments in fixed assets increased by R\$14.6 million. In financing activities, the variation is due to the receipt of the first tranche of funding from *Financiadora de Estudos e Projeto* (FINEP), as disclosed in a material fact on September 12, 2023 and October 31, 2023.

Cash Flow	2023	2024	Δ
Cash Flows from Operating Activities	20,591	29,705	+44.3%
Changes in Assets and Liabilities	21,200	(16,248)	-176.6%
Financial Investments	(35,517)	18,826	-153.0%
Cash generated by investment activities	(35,201)	(47,852)	+35.9%
Cash generated by financing activities	30,886	1,577	-94.9%
Effect of exchange variation on cash and cash equivalents	613	(1,767)	-388.3%
<b>Cash flow (burn)</b>	<b>2,572</b>	<b>(15,759)</b>	<b>-712.7%</b>
Financial Investments	35,517	(18,826)	-153.0%
<b>Cash flow and Financial Investments</b>	<b>38,089</b>	<b>(34,585)</b>	<b>-190.8%</b>
At the Beginning of the Period	31,684	69,773	+120.2%
At the End of the Period	69,773	35,188	-49.6%
<b>Cash flow and Financial Investments</b>	<b>38,089</b>	<b>(34,585)</b>	<b>-190.8%</b>

**Relatório da Administração/Comentário do Desempenho****DEBT**

Debt	31/12/2024	31/12/2023
Short Term Debt	1,577	4,749
Long Term Debt	70,831	49,228
<b>Gross Debt</b>	<b>72,408</b>	<b>53,977</b>
Cash and Cash Equivalents	10,341	26,100
Financial Investments	24,847	43,673
<b>Availabilities</b>	<b>35,188</b>	<b>69,773</b>
<b>Net Debt/(Cash Surplus)</b>	<b>37,220</b>	<b>(15,796)</b>
EBITDA LTM	17,808	17,213
<b>Net Debt/EBITDA</b>	<b>2.09 x</b>	<b>-</b>

Loans					Amortization Schedule					
Operation <sup>1</sup>	Indexer	Interest Rate (a.a.)	Final Due Date	Total	2025	2026	2027	2028	2029	2030 until maturity
CDB	CDI+	2.75%	dez/24	-	-	-	-	-	-	-
FINEP	TR+	3.30%	out/33	49,248	1,153	6,389	6,389	6,389	6,389	22,539
Commercial Note	IPCA+	12.01%	ago/44	23,160	424	385	432	484	542	20,893
			<b>Total</b>	<b>72,408</b>	<b>1,577</b>	<b>6,774</b>	<b>6,821</b>	<b>6,873</b>	<b>6,931</b>	<b>43,432</b>

<sup>1</sup> All operations in national currency**NET OPERATING PROFIT LESS ADJUSTED TAXES (NOPLAT) ON RETURN ON EQUITY (ROE)**

ROIC (Return On Invested Capital)	2024	2023	2022	2021
(=) EBITDA	17,808	17,213	35,345	39,582
Depreciation	14,235	8,961	9,263	9,421
(=) EBIT	3,573	8,252	26,082	30,161
(+)Income Tax and Social Contribution	1,863	1,730	(1,969)	(8,929)
(+)Financial Result Income Tax Reversal	2,384	1,763	3,004	1,600
(=) Operating Net Income (NOPLAT)	7,820	11,745	27,117	22,832
Invested Capital - LTM	207,952	169,518	155,342	80,088
<b>ROIC - LTM</b>	<b>3.8%</b>	<b>6.9%</b>	<b>17.5%</b>	<b>28.5%</b>
ROE (Return on Equity)	2024	2023	2022	2021
Net Profit	12,449	15,167	32,947	25,938
Shareholders' equity	192,382	189,995	188,732	167,781
<b>ROE - LTM</b>	<b>6.5%</b>	<b>8.0%</b>	<b>17.5%</b>	<b>15.5%</b>

## Relatório da Administração/Comentário do Desempenho

### ALLOCATION OF INCOME

The Company management will propose to the Shareholders Meeting the allocation of net income as follows.

Proposal for dividend distribution	2024 in reais
Net Income for the period	12,448,841.54
Legal Reserve (5%)	622,442.00
<b>Adjusted Net Income</b>	<b>11,826,399.54</b>
Reversal of profit reserves	174,884.16
<b>Total to be distributed</b>	<b>12,001,283.70</b>
Mandatory Dividends - 25%	2,956,600.00
Dividends in excess of mandatory	8,869,799.54
Dividends in excess of the mandatory amount reversal of profit reserve	174,884.16
<b>Total allocated</b>	<b>12,001,283.70</b>
<b>Form of distribution</b>	
Interest on Equity	12,001,283.70
Total proposed per share	0.181600000

A portion of net income from the fiscal year will be retained to finance the investments envisaged in the Company's strategic plan. The balance will be distributed as Interest on Equity (IoE) charged to mandatory dividends, in the amount of thirteen million two hundred and seventy-six thousand seven hundred and fifty reais and fifty-three centavos (R\$12,001,283.70), corresponding to R\$0,18160000, already declared, pursuant to the Board of Directors Meeting held on December 02, 2024. Income tax will be withheld at source in accordance with current laws. All common shareholders of record on December 05, 2024 will be entitled to interest on equity, and shares will be traded ex-interest on equity starting from December 06, 2024.

### HUMAN RESOURCES

Unicasa ended 2024 with 516 employees, 503 of them in Brazil and 13 in the United States, a 3.0% reduction from the 2023 headcount of 532 employees, 517 of them in Brazil and 15 in the United States.

### ADMINISTRATIVE EVENTS

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

### CAPITAL MARKETS

At the end of fiscal year 2024, the price of the Company shares (UCAS3) was R\$1.90, which represents market capitalization of around R\$125.6 million, 27.8% higher than at the end of fiscal year 2023, when



## Relatório da Administração/Comentário do Desempenho

market capitalization was R\$173.8 million and the Company's shares were quoted at R\$2.63. During the year, 22.1 million shares of the Company were traded over approximately 293.6 trades, with the financial volume being R\$50.6 million. On average, 427 trades were carried out per day, involving 87,000 shares, with financial volume of R\$124,000.

UCAS3 is listed on the Novo Mercado segment of B3, which includes companies with the highest corporate governance standards. The capital stock of Unicasa is divided into 66,086,364 shares, of which approximately 44.4% are outstanding. The book value per share at the end of 2024 was R\$2.91.

### INDEPENDENT AUDITORS

In compliance with item 9 of Annex C of CVM Resolution 80, of March 29, 2022, the Company informs that PricewaterhouseCoopers Auditores Independentes ("PWC") provided only services related to the audit of the Financial Statements in 2024, under the following terms:

- Full audit conducted in accordance with Brazilian and international audit standards of the parent company and consolidated Financial Statements of the Company, prepared in accordance with the accounting practices adopted in Brazil (parent company and consolidated) and with IFRS (consolidated), for the fiscal year ended December 31, 2024, and review of the Company's Quarterly Financial Information on March 31, June 30 and September 30, 2024, for total fees of R\$265,000.00
- Date of contract: March 15, 2024.
- In contracting with the independent auditor for services unrelated to the external audit, the Company adheres to the following principles to safeguard the auditor's independence: (a) the auditor must not audit their own work; (b) the auditor must not exercise managerial functions for their client; and (c) the auditor must not promote the interests of their client.

PWC declared that it is not aware of any relationship other than that mentioned above, between PWC and Unicasa Indústria de Móveis S.A. or persons in positions of supervision over the financial information at Unicasa Indústria de Móveis S.A., which could be interpreted as having influenced its autonomy.

### DECLARATION OF EXECUTIVE OFFICERS

In compliance with article 27 of CVM Resolution 80 of March 29, 2022, the Board of Executive Officers hereby declares that it reviewed, discussed and agreed with the opinion expressed in the Independent Auditor's Report on the Financial Statements and with the Financial Statements for the fiscal year ended December 31, 2024.

### ARBITRATION CLAUSE

The Company, its shareholders, managers and members of the Audit Board undertake to resolve, through arbitration at the Market Arbitration Chamber, all and any dispute or controversy that may arise among them, related to or caused by, particularly, the application, validity, efficacy, interpretation, violation and effects of provisions of the Brazilian Corporations Law, the Bylaws of the Company, rules of the Brazilian Monetary Council, the Central Bank of Brazil and the Brazilian Securities and Exchange Commission, as well as Listing Rules, Arbitration Rules, Sanction Rules and the Novo Mercado Listing Agreement.

## UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information  
Fiscal years ended December 31, 2024 and 2023  
(Amounts in thousands of reais, unless otherwise stated)

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### 1. Operations

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

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

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

Unicasa Holding LLC, a subsidiary in the United States, and Dell Anno NYC LLC, Dell Anno Miami LLC and Unicasa North America LLC, subsidiaries of Unicasa Holding LLC, both included in the consolidated financial statements, were created to prospect, market and consolidate the Dell Anno brand in North America.

### 2. Significant accounting policies

#### 2.1 Basis of preparation and presentation of financial statements

While preparing these financial statements, the Company's Management followed the same accounting policies and calculation methods as applied to the individual and consolidated financial statements dated December 31, 2023.

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

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

##### (a) Individual financial statements

The individual financial statements of the Parent Company were prepared in accordance with the accounting practices adopted in Brazil issued by the Accounting Pronouncements Committee (CPC). They are also in compliance with the International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB)) (currently referred to by the IFRS Foundation as "IFRS accounting standards"). These individual statements are disclosed jointly with the consolidated financial statements.

##### (b) Consolidated financial statements

The consolidated financial statements were prepared and are being presented in accordance with accounting practices adopted in Brazil, including the pronouncements issued by the CPC and the IFRS issued by the IASB).

**UNICASA INDÚSTRIA DE MÓVEIS S.A.**

Management's notes to the interim financial information  
 Fiscal years ended December 31, 2024 and 2023  
 (Amounts in thousands of reais, unless otherwise stated)

**(c) Statement of value added**

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

**Approval of the individual and consolidated financial statements**

The presentation of these individual and consolidated financial statements was concluded and authorized for use at the Board of Directors' Meeting held on March 26, 2025.

**2.2 Basis of consolidation**

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

**2.3 Functional currency and translation of balances denominated in foreign currency**

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

**2.4 Accounting judgements, estimates and premises**

The preparation of the financial statements requires the use of certain accounting estimates and judgements by the Company's Management in applying its accounting policies. The settlement of transactions involving these estimates could result in amounts significantly different from those recorded in the financial statements, due to inaccuracies in the process of determining such amounts. The Company regularly revises its estimates and premises in a period not exceeding one year.

Information on critical judgements regarding accounting policies adopted that have effects on the amounts recognized in the individual and consolidated financial statements and the information about uncertainties, premises and estimates are included in the following notes:

<b>Notes</b>	<b>Nature</b>
5 – Trade accounts receivable	Criteria for measuring allowance for loan losses and the rates and terms applied when determining present value adjustments.
14 – Realization of Deferred Income Tax and Social Contribution	Criteria adopted for the recoverability of assets if it is likely that they will not be realized.

The accounting practices adopted by the Company and its subsidiary are described in the specific notes related to the items presented. Those applicable in general to different aspects of the financial statements and considerations about the use of estimates and judgements are presented in this section.

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**2.5 Impairment of non-financial assets**

The Company's Management periodically revises the carrying amount of the assets for the purpose of evaluating events or changes in the economic, operational or technological circumstances that may indicate deterioration or loss of their recoverable value.

On December 31, 2024 and 2023, no risk factors were detected and, consequently, no provision for impairment of assets was necessary.

**2.6 IFRS 9/CPC 48 Financial Instruments****2.6.1 Classification and measurement of financial instruments**

Financial instruments are measured at amortized cost or fair value and classified in one of the three categories:

- (a) measured at amortized cost;
- (b) fair value through other comprehensive income; and
- (c) fair value recorded through profit or loss for the year.

On December 31, 2024 and 2023, the Company classified its financial instruments in the following categories:

	<u>Company and Consolidated</u>
<b>Financial assets</b>	
Cash and cash equivalents (Note 3)	<b>Amortized cost</b>
Financial investments (Note 4)	<b>Amortized cost</b>
Trade accounts receivable (Note 5)	<b>Amortized cost</b>
Loans granted (Note 8)	<b>Amortized cost</b>
Other assets (Note 10)	<b>Amortized cost</b>
<b>Financial liabilities</b>	
Loans and financing (Note 15)	<b>Amortized cost</b>
Lease payables (Note 16)	
Trade payables	<b>Amortized cost</b>
Interest on equity (Note 19)	<b>Amortized cost</b>
Contractual obligations (Note 17)	<b>Amortized cost</b>

**2.6.2 Subsequent measurement**

Subsequent measurement occurs on each reporting date in accordance with the rules established for each type of classification of financial assets and liabilities.

The Company and its subsidiaries classify their financial assets and liabilities in the amortized cost category according to the purpose for which they were acquired or issued:

- a. Financial assets at amortized cost: are measured under a business model whose purpose is to receive contractual cash flows in which their contractual terms originate cash flows that are exclusively payments and interest on the principal amount.

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### 2.6.3 Derivative financial instruments and hedging

The Company does not operate with derivative financial instruments for hedge purposes.

### 2.6.4 "Expected credit losses model" impairment

IFRS 9/CPC 48 adopts a model of expected losses that makes the evaluation on a minimum twelve-month basis or for the entire lifetime of the financial asset recording the effects when there are indications of expected credit losses in financial assets.

The Company already adopts an expanded loss model for its financial assets in which it evaluates their entire lifetime, that is, the entire balance, and recognizes the total loss in balances when applicable according to the risk of non-recovery. The asset maturity date in this model is indicative, but is not the only factor considered for provisioning. While assessing expected losses, the Company also considers the risks inherent to its business model.

## 2.7 Revenue recognition

Revenue is recognized in the agreement when its amount can be measured in a reliable manner and reflects the consideration that the Company expects to be entitled to in exchange for transfer of products to clients. Revenue is measured based on the fair value of consideration, excluding discounts, rebates and taxes or charges on the sale. The Company evaluates revenue transactions in accordance with specific criteria to determine if it acts as the agent or principal and, at the end, concluded that it is acting as the principal in all its revenue agreements. Revenue is not recognized if there is significant uncertainty about its realization.

### 2.7.1 Sales revenue

Revenue from sales of products is recognized in profit or loss when the control of products is transferred to the client, which occurs when the products are delivered at the client's address, in case of invoicing under the CIF modality, and when the products are delivered to the freight operator contracted by the client, in case of invoicing under the FOB modality. Provided that no other obligation is pending, the Company and its subsidiaries no longer have control or responsibility on the goods sold.

### 2.7.2 Financial income

Interest income is recognized using the effective interest method. Interest income is included under financial income in the income statement.

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**2.8 Standards and interpretations not in effect yet**

On the date of issue of these financial statements, the Company has not adopted new and revised IFRS standards below, already issued but not yet applicable.

Standards	Nature of change	To come into force on
Amendments to IAS 21	Introduce new requirements to assist in determining whether a currency is convertible into other currency and, when it is not, which spot exchange rate should be used.	01/01/2025
Amendments to IFRS 7 and IFRS 9	Intend to clarify how financial assets and liabilities must be assessed and classified.	01/01/2026
New standard - IFRS S1	Requires that entities provide material information on all risks and opportunities related to sustainability.	01/01/2026
New standard - IFRS S2	It requires that entities provide material information on all risks and opportunities related to climate.	01/01/2026
New standard - IFRS 18	It will replace IAS 1 – Presentation of financial statements. The new rule intends to encourage companies to report the financial performance in a more consistent and transparent manner. First impact on Income Statement.	01/01/2027
New standard - IFRS 19	Applicable for “Subsidiaries without public responsibility: Disclosure project, it aims to reduce the disclosure requirements for subsidiaries. This simplification will enable subsidiaries to prepare financial statements under IFRS locally in the future, using information that is reported to the parent company.	01/01/2027

The Company does not expect that these amendments will have significant impact on its financial statements.

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**2.9 Consolidated financial statements**

The consolidated financial statements include the operations of the Company and its subsidiaries, as follows. The ownership interest percentage refers to fiscal years ended December 31, 2023 and December 31, 2024:

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

**2.10 Weather events**

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

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

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

**2.11 Tax reform**

On January 16, 2025, the Complementary Bill ("PLP") 68/2024 was sanctioned, converted into Complementary Law 214/25, which regulates the Consumption Tax Reform provided for by Constitutional Amendment ("EC") No. 132/2023.

The new model is based on a split VAT system ("dual VAT") with two components: a federal one (Contribution on Goods and Services - CBS), which will replace the PIS and COFINS taxes, and a sub-national one (Tax on Goods and Services - IBS), which will replace the ICMS and ISS taxes.

A Selective Tax ("IS") was also established at the federal level, which will be imposed on the production, extraction, commercialization or import of goods and services that are harmful to health or the environment, as stipulated by supplementary law. There will be a transition period from 2026 to 2032 during which the old and new tax systems will coexist. Consequently, there is no effect of the Reform on the Company's Financial Statements as of December 31, 2024.

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**3. Cash and cash equivalents**

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

	Index	Average weighted rate p.a.	Parent Company		Consolidated	
			12/31/2024	12/31/2023	12/31/2024	12/31/2023
Cash and banks-domestic currency			2,414	6,389	2,528	6,475
Cash and banks-foreign currency (*)			-	-	3,307	2,025
	CDI	10.85%				
Cash equivalents   CDB			4,506	17,600	4,506	17,600
<b>Total</b>			<b>6,920</b>	<b>23,989</b>	<b>10,341</b>	<b>26,100</b>

**4. Financial investments**

Financial investments are made in prime banks (among the ten largest institutions in Brazil), whose yield is linked to the Interbank Deposit Certificate (CDI) and which have a long-term original maturity.

	Index	Average weighted rate p.a.	Parent Company		Consolidated	
			12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>Type</b>						
Bank deposit certificate   CDB	CDI	11.18%	13,461	29,550	13,461	29,550
Letter of credit	IPCA +	11.08%	-	3,928	-	3,928
Letter of credit	CDI	11.73%	11,386	10,195	11,386	10,195
			<b>24,847</b>	<b>43,673</b>	<b>24,847</b>	<b>43,673</b>
Current assets			24,847	33,478	24,847	33,478
<b>Non-current assets</b>			-	10,195	-	10,195
			<b>24,847</b>	<b>43,673</b>	<b>24,847</b>	<b>43,673</b>



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**5. Trade accounts receivable**

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

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Domestic market</b>				
Third parties	<b>34,630</b>	32,667	<b>38,472</b>	34,154
Related parties (Note 25)	<b>71</b>	39	<b>71</b>	39
<b>Foreign market</b>				
Third parties	<b>5,078</b>	3,230	<b>5,078</b>	3,230
Related parties (Note 25)	<b>13,169</b>	6,146	-	-
Check receivables	<b>546</b>	546	<b>546</b>	546
	<b>53,494</b>	42,628	<b>44,167</b>	37,969
(-) Allowance for doubtful accounts	<b>(3,410)</b>	(2,351)	<b>(3,410)</b>	(2,351)
(-) Present Value Adjustment (PVA)	<b>(1,047)</b>	(1,844)	<b>(1,047)</b>	(1,844)
	<b>49,037</b>	38,433	<b>39,710</b>	33,774
Trade accounts receivable – short term	<b>36,180</b>	24,822	<b>26,853</b>	20,163
Trade accounts receivable – long term	<b>12,857</b>	13,611	<b>12,857</b>	13,611
	<b>49,037</b>	38,433	<b>39,710</b>	33,774

Days sales outstanding, weighted by the average maturity of invoices, on December 31, 2024 and 2023, were 37 and 42 days, respectively.

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

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The changes in allowance for loan losses are:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Balance at beginning of year	(2,351)	(3,738)	(2,351)	(3,738)
Additions	(1,133)	(805)	(1,133)	(805)
Recovery / realizations	54	375	54	375
Write-off of uncollectible receivables	20	1,817	20	1,817
<b>Balance at end of year</b>	<b>(3,410)</b>	<b>(2,351)</b>	<b>(3,410)</b>	<b>(2,351)</b>

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

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Falling due	39,651	31,157	30,324	26,498
Overdue:				
From 1 to 30 days	1,515	1,466	1,515	1,466
From 31 to 60 days	855	334	855	334
From 61 to 90 days	388	210	388	210
From 91 to 180 days	988	616	988	616
Over 181 days	10,097	8,845	10,097	8,845
	<b>53,494</b>	<b>42,628</b>	<b>44,167</b>	<b>37,969</b>

a) Considers the maturity originally agreed to between the Company and its clients and, therefore, this line includes:

Allowance for doubtful accounts – Trade notes not expected to be received and so are covered by a provision booked for expected trade losses; Guarantees – Trade notes guaranteed by properties required at the start of the operation with resellers, whose documents are registered at the notary's office to guarantee the Company their execution in case of nonperformance of agreement. These notes are in the process of execution of guarantees. Despite the real expectation of receipt, these notes are classified in the long term according to the progress of the lawsuits and the understanding of our legal advisors.

## 6. Inventories

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

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

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

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The balance of inventories is broken down as follows:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Finished products	<b>1,421</b>	567	<b>928</b>	565
Products under production	<b>3,590</b>	2,888	<b>3,590</b>	2,888
Goods for resale	<b>508</b>	420	<b>1,435</b>	879
Raw material	<b>18,311</b>	20,798	<b>18,311</b>	20,798
Advances to suppliers	<b>1,250</b>	1,286	<b>1,250</b>	1,286
Sundry materials	<b>2,730</b>	2,918	<b>2,730</b>	2,918
Provision for obsolescence	<b>(2,240)</b>	(1,694)	<b>(2,240)</b>	(1,694)
	<b>25,570</b>	27,183	<b>26,004</b>	27,640

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

	<b>Parent Company and Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Balance at beginning of year	<b>(1,694)</b>	(1,554)
Additions	<b>(2,023)</b>	(2,064)
Recoveries / realizations	<b>1,477</b>	1,924
Balance at end of year	<b>(2,240)</b>	(1,694)

**7. Assets held for sale**

On December 31, 2024, the balance of R\$2,377 (R\$1,597 on December 31, 2023) consisted of four properties received from debt renegotiations with a client and are available for immediate sale. The assets are held at its book value, which is lower than its fair value, less selling expenses.

**8. Loans granted**

These refer to loans granted by the Company to clients to finance the expansion of the network of authorized resellers and exclusive stores, measured at amortized cost method in accordance with contractual terms (fixed rates and payment conditions), net of the allowance for losses. Loans bear average interest of 13% p.a. (12.60% p.a. in 2023). The Company has first-degree mortgage guarantees for most of operations. No losses were recorded related to loans granted for the reporting periods.

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Loans granted	<b>1,088</b>	1,901	<b>1,088</b>	1,901
	<b>918</b>	1,549	<b>918</b>	1,549
Loans granted – short term	<b>170</b>	352	<b>170</b>	352
Loans granted – long term	<b>1,088</b>	1,901	<b>1,088</b>	1,901

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**9. Taxes recoverable**

Balances of taxes recoverable are presented as follows:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Income tax (a)	<b>6,065</b>	3,225	<b>6,095</b>	3,232
Social contribution (a)	<b>884</b>	1,004	<b>886</b>	1,004
PIS and COFINS (b)	<b>3,802</b>	-	<b>3,802</b>	2,144
Other   Recoverable taxes	<b>254</b>	273	<b>254</b>	273
	<b>11,005</b>	4,502	<b>11,037</b>	6,653
Recoverable taxes – short term	<b>10,936</b>	4,283	<b>10,968</b>	6,434
Recoverable taxes – long term	<b>69</b>	219	<b>69</b>	219
	<b>11,005</b>	4,502	<b>11,037</b>	6,653

**a) Income tax and social contribution (IR and CS):**

It corresponds to withholding income tax on short-term investments and prepayments of income tax and social contribution, which can be offset against federal taxes and contributions due.

**b) Social integration program and social security financing contribution (PIS and COFINS):**

The balance in the Parent Company on December 31, 2024 consists of recoverable credits from the acquisition of goods that are part of the property, plant, and equipment from the export market, with the taxable event being their entry into the national territory.

The balance in the Consolidated figures on December 31, 2023 refers to the recognition, in June 2021, of PIS and COFINS credit arising from the exclusion of ICMS from its calculation base, based on a Writ of Mandamus filed by the Company in 2017, whose final and unappealable decision was granted in favor of the Company and the case was transferred to the Federal Appellate Court of the 4<sup>th</sup> Region (TRF4). The Company Management decided to file a lawsuit requesting the refund of the amounts, and the payment was made in the first quarter of 2024.

**10. Other assets**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Other current assets:</b>				
Prepaid expenses	<b>3,305</b>	5,220	<b>4,705</b>	5,975
Advances and prepayments	<b>1,033</b>	864	<b>2,344</b>	1,494
Total	<b>4,338</b>	6,084	<b>7,049</b>	7,469
<b>Other non-current assets:</b>				
Other assets	<b>48</b>	48	<b>3,774</b>	3,136
Total	<b>48</b>	48	<b>3,774</b>	3,136

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**11. Investments in subsidiaries**

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

	<b>Unicasa Comércio de Móveis Ltda.</b>		<b>Unicasa Holding, LLC</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Current assets	<b>216</b>	2,306	<b>10,720</b>	6,144
Non-current assets	<b>19,567</b>	3	<b>48,021</b>	40,906
Current and non-current liabilities	<b>502</b>	1,025	<b>50,330</b>	39,059
Shareholders' equity	<b>19,281</b>	1,284	<b>8,410</b>	7,991
Capital stock	<b>38,299</b>	20,430	<b>30,033</b>	17,671

	<b>Unicasa Comércio de Móveis Ltda.</b>		<b>Unicasa Holding, LLC</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Net revenue	<b>6</b>	23	<b>26,446</b>	16,594
Profit / (Loss) for the period – subsidiary	<b>128</b>	89	<b>(7,930)</b>	(4,989)
% Ownership interest	<b>99.99%</b>	99.99%	<b>100.00%</b>	100.00%
Equity income (loss) before eliminations	<b>131</b>	89	<b>(7,930)</b>	(4,989)
Effect of unrealized income	<b>-</b>	2	<b>247</b>	(226)
Equity income (loss)	<b>131</b>	91	<b>(7,683)</b>	(5,215)

The changes in investments in subsidiaries are as follows:

	<b>Parent Company</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>
Balance of investment in subsidiaries at beginning of year	<b>8,533</b>	8,745
Capital payment – subsidiary	<b>24,278</b>	5,539
Equity income (loss)	<b>(7,552)</b>	(5,124)
Other comprehensive income	<b>1,939</b>	(627)
Balance of investment in subsidiaries at end of year	<b>27,198</b>	8,533

**12. Property, plant and equipment**

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

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

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

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

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

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

As a result of the analyses and considerations, on December 31, 2024, the Management did not identify any clear evidence of the devaluation of property, plant and equipment items and intangible assets on the balance sheet date. Accordingly, no additional analysis or detailed test, or any provision for impairment of assets, is necessary.

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Property, plant and equipment is broken down as follows:

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

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12.31.2022	1,378	21,149	14,879	106,733	2,495	3,934	71,012	221,580
Acquisitions	-	-	741	376	74	33	24,999	26,223
Write-offs	-	-	-	(1,544)	(32)	(242)	(70)	(1,888)
Transfers	-	434	2,180	26,759	294	900	(30,567)	-
Balances at 12.31.2023	1,378	21,583	17,800	132,324	2,831	4,625	65,374	245,915
Acquisitions	-	-	2	627	51	60	26,326	27,091
Write-offs	-	(2)	(21)	(11,135)	(204)	(89)	(32)	(11,483)
Transfers	-	935	1,946	40,918	418	286	(44,503)	-
Balances at 12.31.2024	1,378	22,516	19,752	162,734	3,096	4,882	47,165	261,523

**Accumulated depreciation**

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12.31.2022	-	(8,021)	(5,932)	(64,216)	(1,547)	(3,460)	-	(83,176)
Depreciation	-	(324)	(569)	(6,206)	(180)	(257)	-	(7,536)
Write-off	-	-	-	1,162	22	241	-	1,425
Balances at 12.31.2023	-	(8,345)	(6,501)	(69,260)	(1,705)	(3,476)	-	(89,287)
Depreciation	-	(312)	(640)	(6,469)	(195)	(335)	-	(7,951)
Write-off	-	-	12	9,073	195	68	-	9,348
Balances at 12.31.2024	-	(8,657)	(7,129)	(66,656)	(1,705)	(3,743)	-	(87,890)

**Property, plant and equipment, net**

Balances at 12.31.2022	1,378	13,128	8,947	42,517	948	474	71,012	138,404
Balances at 12.31.2023	1,378	13,238	11,299	63,064	1,126	1,149	65,374	156,628
Balances at 12.31.2024	1,378	13,859	12,623	96,078	1,391	1,139	47,165	173,633

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

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Right of use	Total
Balances at 12.31.2022	1,378	21,179	14,880	106,742	2,510	3,975	74,658	-	225,335
Acquisitions	-	-	741	376	2,250	43	27,287	25,988	56,685
Write-offs	-	-	-	-	-	-	1,373	-	1,373
Transfers	-	-	-	(1,543)	(32)	(247)	(70)	-	(1,862)
Balances at 12.31.2023	-	434	7,421	26,759	2,360	889	(37,873)	-	-
Acquisitions	1,378	21,583	23,042	132,334	7,088	4,670	65,374	25,988	281,457
Acquisitions of Subsidiary	17,000	-	29	627	51	60	28,891	-	46,658
Write-offs	-	-	-	-	-	-	-	-	-
Exchange variation	-	(2)	(929)	(11,136)	(205)	(89)	(32)	-	(12,393)
Transfers	-	-	1,404	3	1,186	8	-	-	2,601
Balances at 12.31.2024	-	935	1,946	40,918	419	286	(44,504)	-	-
	18,378	22,516	25,492	162,746	8,539	4,935	49,729	25,988	318,323

**Accumulated depreciation**

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Right of use	Total
Balances at 12.31.2022	-	(8,021)	(5,933)	(64,216)	(1,552)	(3,495)	-	-	(83,217)
Depreciation	-	(324)	(699)	(6,208)	(970)	(261)	-	(1,089)	(9,552)
Write-offs	-	-	-	1,161	22	247	-	-	1,429
Exchange variation	-	-	-	-	-	-	-	(1,372)	(1,372)
Balances at 12.31.2023	-	(8,345)	(6,632)	(69,264)	(2,501)	(3,509)	-	(2,461)	(92,712)
Depreciation	-	(312)	(1,229)	(6,472)	(1,788)	(344)	-	(3,031)	(13,176)
Write-offs	-	-	14	9,075	195	68	-	-	9,352
Exchange variation	-	-	(100)	(1)	(429)	(2)	-	6,098	5,566
Balances at 12.31.2024	-	(8,657)	(7,947)	(66,662)	(4,523)	(3,787)	-	606	(90,970)

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**Property, plant and equipment, net**

Balances at 12.31.2022	1,378	13,128	8,947	42,524	958	480	74,658	-	142,073
Balances at 12.31.2023	1,378	13,238	16,411	63,070	4,588	1,159	65,374	23,527	188,746
Balances at 12.31.2024	<b>18,378</b>	<b>13,859</b>	<b>17,545</b>	<b>96,084</b>	<b>4,016</b>	<b>1,148</b>	<b>49,729</b>	<b>26,593</b>	<b>227,353</b>

<b>Average rate</b>	-	<b>2.66%</b>	<b>3.08%</b>	<b>7.39%</b>	<b>10%</b>	<b>20%</b>	-	<b>13.95%</b>
<b>Average useful life (in years)</b>	-	<b>38.00</b>	<b>32.00</b>	<b>14.00</b>	<b>10.00</b>	<b>5.00</b>	-	<b>7.16</b>

**13. Intangible assets**

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

**Parent Company**

	<b>Software</b>	<b>Trademarks and patents</b>	<b>Commercial goodwill</b>	<b>Total</b>
Balances at 12.31.2022	1,184	155	444	1,783
Acquisitions	91	26	596	713
Amortization	(407)	(24)	-	(431)
Transfer	298	-	(298)	-
Balances at 12.31.2023	1,166	157	742	2,065
Acquisitions	<b>5</b>	<b>36</b>	<b>1,153</b>	<b>1,194</b>
Transfer	<b>433</b>	-	<b>(433)</b>	-
Write-off	(2)	(13)	-	(15)
Write-off - amortization	2	11	-	13
Amortization	(448)	(29)	-	(477)
Balances at 12.31.2024	<b>1,156</b>	<b>162</b>	<b>1,462</b>	<b>2,780</b>

**Consolidated**

	<b>Software</b>	<b>Trademarks and patents</b>	<b>Commercial goodwill</b>	<b>Intangible assets in progress</b>	<b>Total</b>
Balances at 12.31.2022	1,184	155	-	444	1,783
Acquisitions	91	26	2,418	596	3,131
Amortization	(407)	(24)	(44)	-	(475)
Transfer	298	-	-	(298)	-
Balances at 12.31.2023	1,166	157	2,374	742	4,439
Acquisitions	<b>5</b>	<b>36</b>	-	<b>1,153</b>	<b>1,194</b>
Transfer	<b>433</b>	-	-	<b>(433)</b>	-
Write-offs	(2)	(13)	-	-	(15)
Write-off – amortization	2	11	-	-	13
Amortization	(448)	(29)	(743)	-	(1,220)
Exchange variation	-	-	674	-	674
Balances at 12.31.2024	<b>1,156</b>	<b>162</b>	<b>2,305</b>	<b>1,462</b>	<b>5,085</b>

<b>Average rate</b>	<b>20%</b>	<b>10%</b>	<b>21.81%</b>
<b>Average useful life (in years)</b>	<b>5.00</b>	<b>10.00</b>	<b>4.58</b>



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

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

The breakdown of income tax and social contribution in the years ended December 31, 2024 and 2023 is summarized below:

	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>Current income tax and social contribution:</b>				
Current income tax and social contribution expense	(20)	(124)	(433)	(142)
Recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	-	1,010	-	1,010
<b>Deferred income tax and social contribution:</b>				
Related to recording and reversal of temporary differences and tax losses	(1,191)	(1,308)	2,296	495
Recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	-	367	-	367
<b>Income tax and social contribution expense shown in the income statement</b>	<b>(1,211)</b>	<b>(55)</b>	<b>1,863</b>	<b>1,730</b>

The reconciliation of tax expense with the result of the multiplication of taxable income with the local tax rate in the years ended December 31, 2024 and 2023 is as follows:

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	Parent Company		Consolidated	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Book income before taxes	<b>13,660</b>	15,222	<b>10,586</b>	13,437
Tax rate of 34%	<b>(4,644)</b>	(5,175)	<b>(3,599)</b>	(4,569)
Non-deductible expenses	<b>(317)</b>	(784)	<b>(317)</b>	(784)
Rate adjustments abroad	-	-	<b>(662)</b>	(498)
Equity income (loss)	<b>(2,568)</b>	(1,743)	-	-
Lawsuit to exclude ICMS presumed credit	-	1,377	-	1,377
IRPJ/CSLL on Selic rate	<b>149</b>	31	<b>149</b>	31
Presumed ICMS credit	<b>364</b>	498	<b>364</b>	498
Exclusion of inflation on income from investments	<b>1,099</b>	652	<b>1,099</b>	652
Reintegra	<b>23</b>		<b>23</b>	
Interest on equity	<b>4,080</b>	4,514	<b>4,080</b>	4,514
Technological innovation	<b>615</b>	509	<b>615</b>	509
Tax losses carryforwards	-	66	-	-
Other temporary expenses	<b>(12)</b>	-	<b>111</b>	-
Income tax and social contribution expense under profit or loss	<b>(1,211)</b>	(55)	<b>1,863</b>	1,730
Effective rate	<b>-8.87%</b>	-0.36%	<b>17.60%</b>	12.87%

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**14.2 Deferred income tax and social contribution**

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

Parent Company	Balance Sheet		Profit/Loss	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>Temporary differences - assets</b>				
Allowance for doubtful accounts	1,160	799	(361)	(472)
Provision for inventory losses	762	576	(186)	48
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,420	1,774	354	(280)
Present value adjustment	356	627	271	131
Sundry provisions	(288)	506	794	(692)
Tax losses to be offset	4,518	4,534	15	354
	7,972	8,860	887	(911)
<b>Temporary differences - liabilities</b>				
Depreciation of useful/tax life	(8,748)	(8,444)	304	(29)
Income tax and social contribution expense			1,191	(941)
Tax assets (liabilities)	(776)	416		
<b>Consolidated</b>				
<b>Temporary differences - assets</b>				
Allowance for doubtful accounts	1,160	799	(361)	(472)
Provision for inventory losses	762	576	(186)	48
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,420	1,774	354	(281)
Present value adjustment	356	627	271	131
Sundry provisions	(288)	102	390	(691)
Tax losses to be offset	12,358	7,980	1,524	2,155
<b>Temporary differences - liabilities</b>				
Depreciation of useful/tax life	(8,748)	(8,444)	304	(29)
Income tax and social contribution expense			2,296	862
Tax assets (liabilities)	7,064	3,458		

Estimated recovery of tax credits on income tax and social contribution losses were based on projections of taxable income that took into consideration diverse financial and business premises considered at the end of the period. Consequently, such estimates may not materialize in the future considering the uncertainties inherent to these provisions. The estimated recovery of the balance of deferred income and social contribution taxes is shown below:

Parent Company	2025	2026	2027	2028	2029	2030 onwards	Total
Tax losses to be offset	741	850	1,039	1,240	648	-	4,518
<b>Total – Deferred tax assets</b>	<b>741</b>	<b>850</b>	<b>1,039</b>	<b>1,240</b>	<b>648</b>	<b>-</b>	<b>4,518</b>
Consolidated	2025	2026	2027	2028	2029	2030 onwards	Total
Tax losses to be offset	741	850	1,780	2,769	2,236	3,983	12,358
<b>Total – Deferred tax assets</b>	<b>741</b>	<b>850</b>	<b>1,780</b>	<b>2,769</b>	<b>2,236</b>	<b>3,983</b>	<b>12,358</b>

Due to the limited opportunities to use the income tax losses and social contribution tax loss carryforwards of a subsidiary in Brazil, the Company did not recognize a portion of tax assets amounting to R\$5,878 (R\$6,065 as of December 31, 2023), which do not have an expiration date.

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**15. Loans and financing**

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

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

Parent Company/Consolidated								
			2024			2023		
Index	Interest rate (p.a.)	Due on	Current	Non-current	Total	Current	Non-current	Total
<b>Domestic currency</b>								
CCB – Bank Credit Note								
	CDI + 2.75%	Dec/24	-	-	-	4,749	-	4,749
Bank loans -FINEP								
	TR + 3.30%	Oct/33	1,153	48,095	49,248	-	49,228	49,228
Book-entry Commercial Note								
	IPCA + 12.01%	Aug/44	= 424	22,736	23,160	= -	= -	-
			1,577	70,831	72,408	4,749	49,228	53,977

On December 31, 2024, the Company has surety letter related to loan operations obtained.

Regarding the Book-entry Commercial Note, the Company has a fiduciary sale agreement as a guarantee.

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

Maturities	2025	2026	2027	2028	2029	2030 to maturity	Total
FINEP	1,153	6,389	6,389	6,389	6,389	22,539	49,248
Book-entry Commercial Note	424	385	432	484	542	20,893	23,160
<b>Total</b>	<b>1,577</b>	<b>6,774</b>	<b>6,821</b>	<b>6,873</b>	<b>6,931</b>	<b>43,432</b>	<b>72,408</b>

On December 31, 2024, the company informs that all covenants of the financing agreements have been fulfilled.

**16. Leases payable**

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

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

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

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

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

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

Changes in lease liabilities are as follows:

	<u>Consolidated</u>
Balance on 12/31/2022	-
Addition	26,303
Payments	(1,089)
Exchange variation	(1,373)
Balance on 12/31/2023	<u>23,841</u>
Payments	(2,432)
Exchange variation	<u>6,290</u>
Balance on 12/31/2024	<u>27,699</u>
Current	<b>4,323</b>
Non-current	<b>23,376</b>

## 17. Provisions

The Company and its subsidiaries are parties to administrative proceedings, as well as labor, tax and civil lawsuits resulting from the normal course of their operations.

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

### a. Provision for labor, tax and civil risks

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

	<u>Parent Company</u>	<u>Consolidated</u>
	<u>12/31/2024</u>	<u>12/31/2023</u>
Provision for labor risks	<b>246</b>	974
Provision for civil risks	<b>3,932</b>	4,137
	<b><u>4,178</u></b>	<u>5,111</u>

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

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

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

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	Parent Company and Consolidated	
	12/31/2024	12/31/2023
Labor lawsuits	658	195
Tax lawsuits	3,995	3,760
Civil lawsuits	2,853	4,142
Total	7,506	8,097

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

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

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

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

	Parent Company and Consolidated	
	12/31/2024	12/31/2023
Balance at beginning of year	5,111	5,837
Additions	1,320	1,974
Recoveries / realizations	(2,253)	(2,700)
Balance at end of year	4,178	5,111

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**18. Contractual obligations**

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

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Contractual liabilities	<b>29,396</b>	37,820	<b>38,264</b>	46,846
<b>Total</b>	<b>29,396</b>	37,820	<b>38,264</b>	46,846

**19. Other liabilities**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Other liabilities – current:				
Other provisions (a)	<b>1,259</b>	1,690	<b>1,980</b>	1,956
Leases (b)	<b>475</b>	489	<b>475</b>	489
Other liabilities	<b>803</b>	770	<b>878</b>	793
	<b>2,537</b>	2,949	<b>3,333</b>	3,238
Other liabilities – non-current:				
Leases (b)	<b>388</b>	864	<b>388</b>	864
	<b>388</b>	864	<b>388</b>	864

**a)** Consists of provisions for payroll, fees, marketing and advertising costs.

**b)** In the context of application of CPC 06 (R2), the Company analyzed its portfolio of agreements and these were classified under the exemption envisaged by the pronouncement since it is a low-value asset. In the year, the Company recognized expense of R\$489 (R\$447 on December 31, 2023).

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

The capital stock of the Company is R\$147,000 on December 31, 2024 and December 31, 2023, divided into 66,086,364 registered common shares without par value.

**b. Profit retention and reserves**Legal reserve

The amount of R\$623 was added on December 31, 2024 (R\$5,343 on December 31, 2023), based on 5% of net income from the fiscal year, limited to 20% of the paid-in capital.



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Retained earnings

The retained earnings reserve was recorded in accordance with Article 196 of Federal Law No. 6,404/76, with the purpose of being used for future investments. Retained earnings as of December 31, 2024 amounted to R\$37,776 (R\$37,941 as of December 31, 2023).

According to article 199 of Federal Law No. 6,404/76, the balance of this reserve, combined with other profit reserves, must not exceed the Company's capital stock.

**c. Other comprehensive income**

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

**d. Dividends and interest on equity**

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

Of the net income from the year ended December 31, 2024 and based on the Company's operating cash generation, the Board of Directors approved on December 2, 2024 the distribution of minimum mandatory dividends (R\$2,956) and approved the payment of additional dividends (R\$9,045), both to be paid as interest on equity, as shown below:

	<u>2024</u>	<u>2023</u>
Net income from the year	12,449	15,167
Legal reserve (5%)	(623)	(758)
<b>Calculation base for minimum mandatory dividends</b>	<b>11,826</b>	<b>14,408</b>
Minimum mandatory dividends – 25%	2,956	3,602
Dividends proposed additionally to minimum mandatory dividends	9,045	9,675
<b>Total dividends proposed by the management through IoE</b>	<b>12,001</b>	<b>13,277</b>
<b>Total earnings per share</b>	<b>0.1816</b>	<b>0.2009</b>

Withholding income tax was deducted on interest on equity (IoE) at 15% (R\$1,605), except for shareholders that are proven to be exempt, or shareholders domiciled in countries or jurisdictions whose laws establish a different rate.

**Earnings per share**

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

Basic earnings per share

For years ended on December 31, 2024 and 2023, the Company registered basic earnings per share, calculated by dividing the net income from the period by the weighted average of outstanding shares, as shown below:

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	<b>Parent Company and Consolidated</b>	
	<b>2024</b>	<b>2023</b>
Net income for the period	<b>12,449</b>	15,167
Weighted average of outstanding common shares (in thousands)	<b>66,086</b>	66,086
Earnings / (loss) per share – basic (R\$)	<b>0.1883</b>	0.2295

Diluted earnings per share

The Company did not present the calculation of diluted earnings per share as required by IAS 33/CPC 41 – Earnings per share because there are no potential common shares for dilution or other convertible instruments that can cause dilution of earnings per share, and hence the basic and diluted earnings per share are the same.

**21. Net revenue from sales**

Revenue is recognized in profit or loss upon the fulfilment of performance obligation with clients at the moment determined by the transfer of control of the products. Contractual performance obligations with final consumers are the responsibility of resellers. Sales are made at sight, in the form of prepayments or in installments, and are financed with the Company's own funds.

Net revenue from sales is broken down as follows:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Gross revenue from sales	<b>256,746</b>	259,697	<b>275,655</b>	268,949
IPI on sales	<b>(6,846)</b>	(6,973)	<b>(6,846)</b>	(6,973)
Gross revenue from sales (-) IPI	<b>249,900</b>	252,724	<b>268,809</b>	261,976
ICMS on sales	<b>(22,719)</b>	(23,944)	<b>(22,720)</b>	(23,947)
Other taxes on sales (PIS/COFINS)	<b>(17,498)</b>	(17,671)	<b>(17,499)</b>	(17,673)
Sales returns	<b>(148)</b>	(321)	<b>(148)</b>	(321)
Present value adjustment (AVP) (gross revenue)	<b>(1,939)</b>	(3,278)	<b>(1,883)</b>	(2,638)
<b>Net revenue</b>	<b>207,596</b>	207,510	<b>226,559</b>	217,397

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**22. Expenses by function and nature**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Expenses by function</b>				
Cost of goods sold and/or services rendered	<b>(133,667)</b>	(135,275)	<b>(140,178)</b>	(140,335)
Selling expenses	<b>(42,733)</b>	(41,944)	<b>(65,978)</b>	(53,800)
Administrative expenses	<b>(18,391)</b>	(18,763)	<b>(18,305)</b>	(18,763)
	<b>(194,791)</b>	(195,982)	<b>(224,461)</b>	(212,898)
<b>Expenses by nature</b>				
Input expenses	<b>(89,268)</b>	(93,218)	<b>(91,405)</b>	(93,757)
Personnel expenses	<b>(54,084)</b>	(53,010)	<b>(62,926)</b>	(58,430)
Third-party service expenses	<b>(16,165)</b>	(15,525)	<b>(23,029)</b>	(21,499)
Expenses with civil lawsuits	<b>(1,182)</b>	(1,349)	<b>(1,182)</b>	(1,349)
Depreciation and amortization expenses	<b>(8,429)</b>	(7,968)	<b>(14,235)</b>	(8,961)
Advertising expenses	<b>(9,477)</b>	(11,041)	<b>(10,635)</b>	(11,074)
Reversal /( Expenses) with provisions	<b>(155)</b>	1,279	<b>(458)</b>	2,067
Travel expenses	<b>(3,913)</b>	(4,155)	<b>(4,309)</b>	(4,687)
Electric power expenses	<b>(3,941)</b>	(3,721)	<b>(4,095)</b>	(3,823)
Expenses with commissions	<b>(2,194)</b>	(3,634)	<b>(2,982)</b>	(3,786)
Other expenses	<b>(5,983)</b>	(3,640)	<b>(9,205)</b>	(7,599)
	<b>(194,791)</b>	(195,982)	<b>(224,461)</b>	(212,898)

**23. Other operating revenues**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Bank premium (a)	<b>301</b>	360	<b>301</b>	360
Gain from sale of property, plant and equipment	<b>306</b>	997	<b>306</b>	997
Other operating revenues (b)	<b>2,005</b>	2,599	<b>2,026</b>	2,621
Other operating revenues	<b>2,612</b>	3,956	<b>2,633</b>	3,978

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

**b)** Refer mainly to the recognition of revenue from presumed ICMS credit.

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**24. Financial income (expense)**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>Financial expenses</b>				
IOF charge and bank fees	(219)	(148)	(331)	(209)
Loans and financing	(3,718)	(1,329)	(3,718)	(1,329)
Exchange variation expenses	(2,008)	(2,061)	(2,008)	(2,061)
Present value adjustment (AVP)	(1,770)	(2,400)	(1,770)	(2,400)
Discounts granted	(12)	(3)	(12)	(3)
Other financial expenses	(732)	(336)	(732)	(337)
	<b>(8,459)</b>	<b>(6,277)</b>	<b>(8,571)</b>	<b>(6,339)</b>
<b>Financial income</b>				
Interest income	415	496	469	659
Yield from short-term investments	5,402	3,104	5,450	3,096
Exchange variation income	4,485	1,699	4,485	1,699
Present value adjustment (AVP)	4,506	5,294	4,506	5,294
Discounts obtained	78	155	148	160
Other financial income	526	615	526	616
	<b>15,412</b>	<b>11,363</b>	<b>15,584</b>	<b>11,524</b>
<b>Net financial result</b>	<b>6,953</b>	<b>5,086</b>	<b>7,013</b>	<b>5,185</b>

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**25. Transactions and balances with related parties**

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

Term	Parent Company				Consolidated			
	Assets /Liabilities		Profit or Loss		Assets /Liabilities		Profit or Loss	
	2024	2023	2024	2023	2024	2023	2024	2023
<b><u>Subsidiaries</u></b>								
<b>Unicasa Holding, LLC</b>								
Trade accounts receivables	13,169	6,146	-	-	-	-	-	-
Sale of properties	-	-	4,711	7,371	-	-	-	-
Commission expenses	-	-	-	(387)	-	-	-	-
Unicasa Comércio de Móveis Ltda.								
Sales of furniture	-	-	1	1	-	-	-	-
<b><u>Controlled by shareholders of Unicasa Indústria de Móveis S.A.:</u></b>								
Even Construtora e Incorporadora S.A.								
Sales of furniture	-	-	498	445	-	-	498	445
MK NM Fundo de Investimento								
Multimercado Crédito Privado								
Investment abroad (a)								
Loans and financing	(23,160)	-	-	-	(23,160)	-	-	-
Interest – commercial note	-	-	(1,235)	-	-	-	(1,235)	-
<b><u>Related persons and key Management personnel:</u></b>								
Trade receivables	71	39	-	-	71	39	-	-
Sales of furniture	-	-	96	190	-	-	96	190
	<u>(9,920)</u>	<u>6,185</u>	<u>4,071</u>	<u>7,620</u>	<u>(23,089)</u>	<u>39</u>	<u>(641)</u>	<u>635</u>

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

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

There were no guarantees granted or received in relation to any accounts receivable or payable. As a collateral for the Commercial Note, a fiduciary sale agreement was established. All balances will be settled in domestic currency.

**Management Compensation**

The Company paid its managers (Statutory Board of Executive Officers and Board of Directors) compensation in the amount of R\$3,605 in the fiscal year ended December 31, 2024 (R\$2,935 on December 31, 2023). The Company does not offer to its key personnel compensation benefits in the following categories: (i) post-employment benefits; (ii) long-term benefit; (iii) employment termination benefit; and (iv) share-based compensation.

**26. Financial Instruments**

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

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

	Note	Parent Company		Consolidated	
		12/31/2024	12/31/2023	12/31/2024	12/31/2023
<b>Financial assets:</b>					
Cash and cash equivalents		<b>6,920</b>	23,989	<b>10,341</b>	26,100
Financial investments		<b>24,847</b>	43,673	<b>24,847</b>	43,673
Trade accounts receivable		<b>49,037</b>	38,433	<b>39,710</b>	33,774
Loans granted		<b>1,088</b>	1,901	<b>1,088</b>	1,901
Other assets		<b>4,386</b>	6,132	<b>10,823</b>	10,605
<b>Financial liabilities</b>					
Loans and financing		<b>(72,408)</b>	(53,977)	<b>(72,408)</b>	(53,977)
Leases payable		-	-	<b>(27,699)</b>	(23,841)
Trade accounts payable		<b>(8,412)</b>	(6,255)	<b>(8,654)</b>	(6,554)
Interest on equity		<b>(10,546)</b>	(11,672)	<b>(10,546)</b>	(11,672)
Contractual obligations		<b>(29,396)</b>	(37,820)	<b>(38,264)</b>	(46,846)
Other current and non-current liabilities		<b>(2,925)</b>	(3,813)	<b>(3,721)</b>	(4,102)
<b>Net financial instruments</b>		<b>(37,409)</b>	591	<b>(74,483)</b>	(30,939)

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### 27. Financial risk management

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

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

- **Market risk**

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

- I. **Interest rate risk**

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

- II. **Exchange risks**

- Accounts payable and accounts receivable in foreign currency

On December 31, 2024, the Company had balance of accounts receivable from exports equivalent to USD2,947 (USD 1,114 on December 31, 2023). In the same period, the balance of accounts payable related to exports is EUR739 (EUR610).

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

- **Market risk**

- Sensitivity to exchange rates

In order to verify the sensitivity of indexes of assets and liabilities in foreign currency, with representativeness, two different scenarios were defined to analyze the sensitivity on exchange rate oscillations. This analysis considers depreciation of exchange rate by 25% and 50% over the exchange rate on December 31, 2024. These assumptions were defined based on the Management's expectations for variations in the exchange rate on the maturity dates of respective agreements subject to these risks.

- Accounts receivable in foreign currency

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	Balance of accounts receivable - USD	Balance of accounts receivable - R\$	U.S. dollar rate	Impacts on income before taxation
Probable scenario (book value)	2,947	18,246	6.1917	-
Possible scenario - 25%	2,947	13,684	4.6437	(4,562)
Possible scenario 50%	2,947	9,123	3.0958	(9,123)

Trade payables in foreign currency

	Balance of accounts receivable - EUR	Balance of accounts receivable - R\$	Euro rate	Impacts on income before taxation
Probable scenario (book value)	739	4,756	6.4363	-
Possible scenario - 25%	739	5,945	8.0453	(1,189)
Possible scenario 50%	739	7,135	9.6544	(2,378)

**III. Commodity price risk**

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

- **Credit risk**

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



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Accounts receivable

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

Credit limits are established for all clients based on internal rating criteria. On December 31, 2024, the Company had 31 clients (21 clients on December 31, 2023), representing 50.30% (50.95% on December 31, 2023) of all receivables due. These clients operate with several stores in Brazil. No client individually represents more than 10% of the sales. The Company has security interest and monitors its exposure.

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

Bank deposits

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

- Liquidity risk

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

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

<b>Maturities</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030 to maturity</b>	<b>Total</b>
Bank Loans - FINEP	1153	6,389	6,389	6,389	6,389	22,539	49,248
Book-entry Commercial Note	424	385	432	484	542	20,893	23,160
<b>Total</b>	<b>1,577</b>	<b>6,774</b>	<b>6,821</b>	<b>6,873</b>	<b>6,931</b>	<b>43,432</b>	<b>72,408</b>

- Capital stock management

The Company manages its capital structure and adjusts it considering the changes in economic conditions. The capital structure arises from choosing between shareholders' equity (capital injections and retained earnings) and loan capital to finance its operations. Management adopts as a financing practice the shareholders' equity generated by its operations, and monitors its debt in such a way as to optimize its cash flows and its present value. There were no changes in goals, policies or processes during the fiscal years ended December 31, 2024 and 2023.

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The financial leverage ratio is shown below:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>12/31/2024</b>	<b>12/31/2023</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Loans and financing	<b>72,408</b>	53,977	<b>72,408</b>	53,977
(-) Cash and cash equivalents	<b>(6,920)</b>	(23,989)	<b>(10,341)</b>	(26,100)
(-) Financial investments	<b>(24,847)</b>	(43,673)	<b>(24,847)</b>	(43,673)
(Surplus cash) / net debt	<b>40,641</b>	(13,685)	<b>37,220</b>	(15,796)
Shareholders' equity	<b>192,382</b>	189,995	<b>192,382</b>	189,995
Financial leverage ratio	<b>21.12%</b>	-	<b>19.34%</b>	

**28. Insurance**

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

<b>Coverage</b>	<b>Coverage period</b>		<b>Currency</b>	<b>Amount insured</b>
	<b>From</b>	<b>To</b>		
Fire, Lightning Strike, Explosion and Implosion	2024	2025	<u>BRL</u>	250,000
General civil liability:				
National	2024	2025	<u>BRL</u>	13,000
Foreign products overall	2024	2025	<u>BRL</u>	50,000
Civil liability for management – D&O	2024	2025	<u>BRL</u>	30,000

**29. Information by segment**

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

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

	Consolidated	
	2024	2023
<b>Domestic market:</b>		
Exclusive	183,140	182,969
Multibrand	21,786	22,897
Unicasa Corporate	9,262	12,004
Other revenues	1,078	1,729
	<b>215,266</b>	219,598
<b>Export market:</b>	<b>53,543</b>	42,378
Total gross revenue from sales	<b>268,809</b>	261,976

## **Pareceres e Declarações / Relatório do Auditor Independente - Sem Ressalva**

Relatório do auditor independente sobre as demonstrações financeiras individuais e consolidadas

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

### **Opinião**

Examinamos as demonstrações financeiras individuais da Unicasa Indústria de Móveis S.A. ("Companhia"), que compreendem o balanço patrimonial em 31 de dezembro de 2024 e as respectivas demonstrações do resultado, do resultado abrangente, das mutações do patrimônio líquido e dos fluxos de caixa para o exercício findo nessa data, assim como as demonstrações financeiras consolidadas da Companhia e suas controladas ("Consolidado"), que compreendem o balanço patrimonial consolidado em 31 de dezembro de 2024 e as respectivas demonstrações consolidadas do resultado, do resultado abrangente, das mutações do patrimônio líquido e dos fluxos de caixa para o exercício findo nessa data, bem como as correspondentes notas explicativas, incluindo as políticas contábeis materiais e outras informações elucidativas.

Em nossa opinião, as demonstrações financeiras acima referidas apresentam adequadamente, em todos os aspectos relevantes, a posição patrimonial e financeira da Companhia e da Companhia e suas controladas em 31 de dezembro de 2024, o desempenho de suas operações e os seus respectivos fluxos de caixa, bem como o desempenho consolidado de suas operações e os seus fluxos de caixa consolidados para o exercício findo nessa data, de acordo com as práticas contábeis adotadas no Brasil e as normas internacionais de relatório financeiro (IFRS) emitidas pelo International Accounting Standards Board (IASB) (atualmente denominadas pela Fundação IFRS como "normas contábeis IFRS").

### **Base para opinião**

Nossa auditoria foi conduzida de acordo com as normas brasileiras e internacionais de auditoria. Nossas responsabilidades, em conformidade com tais normas, estão descritas na seção intitulada "Responsabilidades do auditor pela auditoria das demonstrações financeiras individuais e consolidadas". Somos independentes em relação à Companhia e suas controladas, de acordo com os princípios éticos relevantes previstos no Código de Ética Profissional do Contador e nas normas profissionais emitidas pelo Conselho Federal de Contabilidade, e cumprimos com as demais responsabilidades éticas conforme essas normas. Acreditamos que a evidência de auditoria obtida é suficiente e apropriada para fundamentar nossa opinião.

### **Principais Assuntos de Auditoria**

Principal Assunto de Auditoria (PAA) é aquele que, em nosso julgamento profissional, foi o mais significativo em nossa auditoria do exercício corrente. Esse assunto foi tratado no contexto de nossa auditoria das demonstrações financeiras individuais e consolidadas como um todo e na formação de nossa opinião sobre essas demonstrações financeiras individuais e consolidadas e, portanto, não expressamos uma opinião separada sobre esses assuntos. Porque é um PAA Como o assunto foi conduzido em nossa auditoria

### **Reconhecimento de receitas com venda de produtos (Notas 2.7 e 21)**

As receitas da Companhia são oriundas da industrialização, comércio, importação e exportação de produtos relacionados ao ramo de mobiliário de madeira, ferro, aço e alumínio, e outros artigos relacionados ao mobiliário doméstico e comercial. A Companhia possui contratos de revenda com agentes autorizados a explorar as marcas "Dell Anno", "New", "Casa Brasileira" e "Unicasa Corporate" sob a forma de vendas exclusivas e multimarcas, no Brasil e no exterior. No exercício findo em 31 de dezembro de 2024, a Companhia reconheceu receitas operacionais no montante de R\$ 256.746 mil (R\$ 275.655 mil no consolidado).

Devido à relevância do assunto, entendemos que o processo de reconhecimento de receitas de vendas de produtos da Companhia é um dos principais assuntos de nossa auditoria. Nossos procedimentos de auditoria incluíram, entre outros, o entendimento sobre o processo e adequação das políticas contábeis adotadas pela Companhia e suas controladas para o reconhecimento de receita.

Efetuamos análise da reconciliação dos relatórios de faturamento para o período de janeiro a dezembro de 2024 com o saldo contábil de receita reconhecida nas demonstrações contábeis.

Realizamos testes documentais, em base amostral, sobre a existência de receita, a precisão dos valores e se o momento do reconhecimento está no exercício social correto.

Avaliamos a apresentação dos saldos nas demonstrações contábeis e as divulgações incluídas nas notas explicativas.

Como resultado da aplicação dos nossos procedimentos, consideramos que as políticas contábeis adotadas pela administração estão consistentes com as informações divulgadas nas notas explicativas.

Outros assuntos

Demonstrações do Valor Adicionado

As Demonstrações do Valor Adicionado (DVA), individuais e consolidadas, referentes ao exercício findo em 31 de dezembro de 2024, elaboradas sob a responsabilidade da administração da Companhia e apresentadas como informação suplementar para fins de normas contábeis IFRS, foram submetidas a procedimentos de auditoria executados em conjunto com a auditoria das demonstrações financeiras da Companhia. Para a formação de nossa opinião, avaliamos se essas demonstrações estão conciliadas com as demonstrações financeiras e registros contábeis, conforme aplicável, e se a sua forma e conteúdo estão de acordo com os critérios definidos no Pronunciamento Técnico CPC 09 - "Demonstração do Valor Adicionado". Em nossa opinião, essas demonstrações do valor adicionado foram adequadamente elaboradas, em todos os aspectos relevantes, segundo os critérios definidos nesse Pronunciamento Técnico e são consistentes em relação às demonstrações financeiras individuais e consolidadas tomadas em conjunto.

Outras informações que acompanham as demonstrações financeiras individuais e consolidadas e o relatório do auditor

A administração da Companhia é responsável por essas outras informações que compreendem o Relatório da Administração.

Nossa opinião sobre as demonstrações financeiras individuais e consolidadas não abrange o Relatório da Administração e não expressamos qualquer forma de conclusão de auditoria sobre esse relatório.

Em conexão com a auditoria das demonstrações financeiras individuais e consolidadas, nossa responsabilidade é a de ler o Relatório da Administração e, ao fazê-lo, considerar se esse relatório está, de forma relevante, inconsistente com as demonstrações financeiras ou com nosso conhecimento obtido na auditoria ou, de outra forma, aparenta estar distorcido de forma relevante. Se, com base no trabalho realizado, concluirmos que há distorção relevante no Relatório da Administração, somos requeridos a comunicar esse fato. Não temos nada a relatar a este respeito.

Responsabilidades da administração e da governança pelas demonstrações financeiras individuais e consolidadas

A administração da Companhia é responsável pela elaboração e adequada apresentação das demonstrações financeiras individuais e consolidadas de acordo com as práticas contábeis adotadas no Brasil e com as normas internacionais de relatório financeiro (IFRS), emitidas pelo International Accounting Standards Board (IASB) (atualmente denominadas pela Fundação IFRS como "normas contábeis IFRS"), e pelos controles internos que ela determinou como necessários para permitir a elaboração de demonstrações financeiras livres de distorção relevante, independentemente se causada por fraude ou erro.

Na elaboração das demonstrações financeiras individuais e consolidadas, a administração é responsável pela avaliação da capacidade de a Companhia e suas controladas, em seu conjunto, continuar operando, divulgando, quando aplicável, os assuntos relacionados com a sua continuidade operacional e o uso dessa base contábil na elaboração das demonstrações financeiras, a não ser que a administração pretenda liquidar a Companhia e suas controladas, em seu conjunto, ou cessar suas operações, ou não tenha nenhuma alternativa realista para evitar o encerramento das operações.

Os responsáveis pela governança da Companhia são aqueles com responsabilidade pela supervisão do processo de elaboração das demonstrações financeiras.

Responsabilidades do auditor pela auditoria das demonstrações financeiras individuais e consolidadas

Nossos objetivos são obter segurança razoável de que as demonstrações financeiras individuais e consolidadas, tomadas em conjunto, estão livres de distorção relevante, independentemente se causada por fraude ou erro, e emitir relatório de auditoria contendo nossa opinião. Segurança razoável é um alto nível de segurança, mas não uma garantia de que a auditoria realizada de acordo com as normas brasileiras e internacionais de auditoria sempre detectam as eventuais distorções relevantes existentes. As distorções podem ser decorrentes de fraude ou erro e são consideradas relevantes quando, individualmente ou em conjunto, possam influenciar, dentro de uma perspectiva razoável, as decisões econômicas dos usuários tomadas com base nas referidas demonstrações financeiras.

Como parte de uma auditoria realizada de acordo com as normas brasileiras e internacionais de auditoria, exercemos julgamento profissional e mantemos ceticismo profissional ao longo da auditoria. Além disso:

- Identificamos e avaliamos os riscos de distorção relevante nas demonstrações financeiras individuais e consolidadas, independentemente se causada por fraude ou erro, planejamos e executamos procedimentos de auditoria em resposta a tais riscos, bem como obtemos evidência de auditoria apropriada e suficiente para fundamentar nossa opinião. O risco de não detecção de distorção relevante resultante de fraude é maior do que o proveniente de erro, já que a fraude pode envolver o ato de burlar os controles internos, conluio, falsificação, omissão ou representações falsas intencionais.
- Obtemos entendimento dos controles internos relevantes para a auditoria para planejarmos procedimentos de auditoria apropriados às circunstâncias, mas não com o objetivo de expressarmos opinião sobre a eficácia dos controles internos da Companhia e suas controladas.

- Avaliamos a adequação das políticas contábeis utilizadas e a razoabilidade das estimativas contábeis e respectivas divulgações feitas pela administração.
- Concluimos sobre a adequação do uso, pela administração, da base contábil de continuidade operacional e, com base nas evidências de auditoria obtidas, se existe incerteza relevante em relação a eventos ou condições que possam levantar dúvida significativa em relação à capacidade de continuidade operacional da Companhia e suas controladas, em seu conjunto. Se concluirmos que existe incerteza relevante, devemos chamar atenção em nosso relatório de auditoria para as respectivas divulgações nas demonstrações financeiras individuais e consolidadas ou incluir modificação em nossa opinião, se as divulgações forem inadequadas. Nossas conclusões estão fundamentadas nas evidências de auditoria obtidas até a data de nosso relatório. Todavia, eventos ou condições futuras podem levar a Companhia e suas controladas, em seu conjunto, a não mais se manter em continuidade operacional.
- Avaliamos a apresentação geral, a estrutura e o conteúdo das demonstrações financeiras individuais e consolidadas, inclusive as divulgações e se essas demonstrações financeiras representam as correspondentes transações e os eventos de maneira compatível com o objetivo de apresentação adequada.
- Planejamos e executamos a auditoria do grupo para obter evidência de auditoria apropriada e suficiente referente às informações financeiras das entidades ou unidades de negócio do grupo como base para formar uma opinião sobre as demonstrações financeiras individuais e consolidadas. Somos responsáveis pela direção, supervisão e revisão do trabalho de auditoria realizado para os propósitos da auditoria do grupo e, consequentemente, pela opinião de auditoria.

Comunicamo-nos com os responsáveis pela governança a respeito, entre outros aspectos, do alcance e da época dos trabalhos de auditoria planejados e das constatações significativas de auditoria, inclusive as deficiências significativas nos controles internos que, eventualmente, tenham sido identificadas durante nossos trabalhos.

Fornecemos também aos responsáveis pela governança declaração de que cumprimos com as exigências éticas relevantes, incluindo os requisitos aplicáveis de independência, e comunicamos todos os eventuais relacionamentos ou assuntos que poderiam afetar, consideravelmente, nossa independência, incluindo, quando aplicável, as ações tomadas para eliminar ameaças à nossa independência ou salvaguardas aplicadas.

Dos assuntos que foram objeto de comunicação com os responsáveis pela governança, determinamos aqueles que foram considerados como mais significativos na auditoria das demonstrações financeiras do exercício corrente e que, dessa maneira, constituem os Principais Assuntos de Auditoria. Descrevemos esses assuntos em nosso relatório de auditoria, a menos que lei ou regulamento tenha proibido divulgação pública do assunto, ou quando, em circunstâncias extremamente raras, determinarmos que o assunto não deve ser comunicado em nosso relatório porque as consequências adversas de tal comunicação podem, dentro de uma perspectiva razoável, superar os benefícios da comunicação para o interesse público.

Porto Alegre, 26 de março de 2025

PricewaterhouseCoopers Auditores Independentes Ltda. CRC 2SP000160/F-6

Rafael Biedermann Mariante Contador CRC 1SP243373/O-0

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

### ANNUAL REPORT OF THE AUDIT COMMITTEE – 2024

#### 1. Introduction

The Management of Unicasa Indústria de Móveis S.A. ("Unicasa") is responsible for defining and implementing processes and procedures to gather the data used to prepare the Financial Statements, in accordance with the Brazilian Corporations Law, the accounting practices adopted in Brazil and applicable standards. It is also responsible for the processes, policies and procedures related to internal controls that ensure the protection of assets and the timely recognition of liabilities, considering the best judgment and assessment of specialists, and the elimination or reduction to acceptable levels, of the risk factors of Unicasa.

Internal Auditors evaluate the risk management framework and the effectiveness of internal controls to ensure their compliance with standards and procedures.

External Auditors are responsible for examining the Financial Statements to issue an opinion on the compliance with applicable standards and provide recommendations on accounting procedures and internal controls.

To strengthen the Company's corporate governance and comply with Novo Mercado Regulations of B3 (Brasil, Bolsa, Balcão), on April 27, 2022, the Board of Directors approved the creation of an Audit Committee at Unicasa and elected its members. The Committee's charter was approved at a meeting held on December 31, 2021.

The Audit Committee of Unicasa is an internal, permanent and non-statutory advisory body reporting directly to the Board of Directors and bound by applicable laws and regulations. Its duties include advising the Board of Directors in evaluating the adequacy of the Financial Statements, monitoring compliance with legal and regulatory requirements, verifying the effectiveness of the work of internal and external auditors and the effectiveness of internal systems related to operating risks and, whenever deemed necessary, within its duties and responsibilities, recommending corrections and improvements to practices and procedures.

#### 2. Composition of the Audit Committee

The Audit Committee is composed of three (3) independent members, elected at the Board of Directors Meeting:

- Gelson Luis Rostirolla – Coordinator
- Giuliano Silvio Dedini Zorziotti – Member
- Rodrigo Silva Marvão – Member

#### 3. Meetings held and key issues discussed

##### 9<sup>th</sup> Meeting – May 13, 2024

- Evaluation of the financial statements for the first quarter of 2024

##### 10<sup>th</sup> Meeting – August 12, 2024

- Evaluation of the financial statements for the second quarter of 2024

##### 11<sup>th</sup> Meeting – August 22, 2024

- Evaluation for the issue of the 1<sup>st</sup> issue of Book-entry Commercial Note

##### 12<sup>th</sup> Meeting – November 14, 2024

- Evaluation of the financial statements for the third quarter of 2024

##### 13<sup>th</sup> Meeting – March 26, 2024

- Evaluation of the financial statements for the fourth quarter of 2024;
- Evaluation of the results of the activities of the Internal Audit presented by KPMG, accompanied by the action plans prepared by the Board of Executive Officers;
- Report on the activities of the independent auditor (PWC);
- Issue of Audit Committee's Opinion for the fiscal year ended December 31, 2024;
- Evaluation of the planning of activities of the Internal Audit for 2025.

All the members of the Audit Committee attended the five meetings mentioned above. All the issues discussed at the Committee meetings were presented and submitted to the Board of Directors of Unicasa at its respective quarterly meetings.

#### 4. Opinion of the Audit Committee

The Committee analyzed the Financial Statements of December 31, 2024, as well as Internal Audit's activities and plan for 2025.

**External Auditors**

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

**Internal Audit**

Internal Auditors presented to the Committee the results of activities conducted in 2024 and the planning of activities for 2025.

**Financial Statements**

The Audit Committee analyzed the Financial Statements and Notes prepared by Management and revised by External Audit for the fiscal year 2024, affirming that all significant information is registered and is in accordance with applicable regulations.

**Conclusion**

The Audit Committee of Unicasa, considering its responsibilities and natural limitations given the scope of its activities, as well as the decisions and responsibilities of other Management bodies, and based on the information and clarifications provided by the Company Management, PricewaterhouseCoopers Auditores Independentes Ltda. and KPMG Assesores Ltda. within the scope of the Internal Audit activities, received during the fiscal year, considers that the Financial Statements present fairly, in all material respects, the financial position of Unicasa Indústria de Móveis S.A. on December 31, 2024 and recommends their approval by the Board of Directors.

Bento Gonçalves, RS, March 26, 2025.

Gelson Luis Rostirolla  
Committee Member and Coordinator

Giuliano Silvio Dedini Zorgniotti  
Committee Member

Rodrigo Silva Marvão  
Committee Member



## **Reports and Declarations / Management Declaration on Financial Statements**

### **Management Declaration on Financial Statements**

In compliance with item VI, Article 27 of CVM Resolution 80 of March 29, 2022, the Board of Executive Officers of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the Financial Statements of the Company for the period ended December 31, 2024, authorizing their conclusion on this date.

Bento Gonçalves, March 26, 2025.

Gustavo Dall Onder  
Chief Executive Officer

Guilherme Possebon de Oliveira  
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira  
Commercial Officer

Luciano André Merigo  
Manufacturing Officer

## **Reports and Declarations / Management Declaration on Independent Auditors Report**

### **Management Declaration on Financial Statements**

In compliance with item V, Article 27 of CVM Resolution 80 of March 29, 2022, the Board of Executive Officers of Unicasa Indústria de Móveis S.A. declares that it has reviewed and discussed the content and opinion contained in the independent auditors' report on the Financial Statements of the Company for the fiscal year ended December 31, 2024, issued on this date.

The Board of Executive Officers declares that it agrees with the content and opinion contained in the aforementioned independent auditor's report on the Company's Financial Statements.

Bento Gonçalves, March 26, 2025.

Gustavo Dall Onder  
Chief Executive Officer

Guilherme Possebon de Oliveira  
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira  
Commercial Officer

Luciano André Merigo  
Manufacturing Officer