

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

## **Romi S.A.**

Report on Review of  
Individual and Consolidated  
Interim Financial Information  
for the Quarter Ended  
September 30, 2022

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

## REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

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

### **Introduction**

We have reviewed the accompanying individual and consolidated interim financial information of Romi S.A. (“Company”), identified as Parent and Consolidated, respectively, included in the Interim Financial Information Form (ITR) for the quarter ended September 30, 2022, which comprises the individual and consolidated balance sheet as at September 30, 2022, and the related individual and consolidated statements of profit and loss and of comprehensive income for the three- and nine-month periods then ended, and of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

### **Scope of review**

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

### **Conclusion on the individual and consolidated interim financial information**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34, applicable to the preparation of ITR, and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM).


## Other matters

### *Statements of value added*

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the nine-month period ended September 30, 2022, prepared under the responsibility of the Company's Management and presented as supplemental information for international standard IAS 34 purposes. These statements were subject to the review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and if their form and content are in accordance with the criteria set forth in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with such technical pronouncement and consistently with the accompanying individual and consolidated interim financial information taken as a whole.

The accompanying individual and consolidated interim financial information has been translated into English for the convenience of readers outside Brazil.

Campinas, October 25, 2022

  
DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.

  
Paulo de Tarso Pereira Jr.  
Engagement Partner

ROMI S.A.

**BALANCE SHEETS**

**QUARTERS ENDED SEPTEMBER 30**

(In thousands of Brazilian reais - R\$)

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

	Note	Parent		Consolidated			Note	Parent		Consolidated	
		September 30, 2022	December 31, 2021	September 30, 2022	December 31, 2021			September 30, 2022	December 31, 2021		
ATIVO						LIABILITIES AND EQUITY					
<b>CURRENT ASSETS</b>						<b>CURRENT LIABILITIES</b>					
Cash and cash equivalents	3	35.333	28.047	109.497	99.911	Borrowings	13	47.011	70.541	64.963	70.732
Short-term investments	3	43.471	74.786	43.471	74.786	FINAME manufacturer financing	14	142.990	142.830	142.990	142.830
Trade accounts receivable	4	161.012	123.874	233.521	237.952	Trade accounts payable		178.682	115.340	203.581	129.391
Onlending of FINAME - manufacturer financing	5	152.703	152.775	152.703	152.775	Payroll and related taxes		48.220	37.882	57.833	46.062
Inventories	6	557.903	431.176	727.582	536.699	Taxes payable		25.011	7.086	34.163	21.246
Related parties	8	38.553	53.303	-	-	Advances from customers		60.344	53.046	142.422	103.997
Taxes recoverable	9	30.588	40.337	39.495	48.935	Profit sharing		5.743	7.680	5.743	7.680
Other receivables		12.905	6.833	20.017	13.224	Dividends and interest on capital		22.101	17.983	22.110	18.191
		<u>1.032.468</u>	<u>911.131</u>	<u>1.326.286</u>	<u>1.164.282</u>	Provision for tax, labor and civil risks	15	2.406	1.445	2.406	1.445
						Other payables		9.391	5.020	38.580	34.579
						Related parties	8	1.365	3.096	-	-
								<u>543.264</u>	<u>461.949</u>	<u>714.791</u>	<u>576.153</u>
<b>NONCURRENT ASSETS</b>						<b>NONCURRENT LIABILITIES</b>					
Trade accounts receivable	4	13.613	13.439	31.243	20.714	Borrowings	13	148.414	117.868	190.842	149.499
Onlending of FINAME - manufacturer financing	5	217.661	218.866	217.661	218.866	FINAME manufacturer financing	14	216.469	219.104	216.469	219.104
Related parties	8	46.437	51.473	-	-	Provision for tax, labor and civil risks	15	281	347	281	347
Taxes recoverable	9	74.936	70.466	74.941	70.472	Other payables		27	15	3.156	3.095
Deferred income tax and social contribution	16	17.233	9.599	26.871	10.557	Provision for equity deficit of subsidiaries	7	6.516	11.089	-	-
Judicial deposits	15	12.200	12.097	12.200	12.097	Deferred income tax and social contribution	16	-	-	33.908	41.361
Other receivables		6.928	5.932	7.449	6.498			<u>371.707</u>	<u>348.423</u>	<u>444.656</u>	<u>413.406</u>
		<u>389.008</u>	<u>381.872</u>	<u>370.365</u>	<u>339.204</u>	<b>TOTAL LIABILITIES</b>		<u>914.971</u>	<u>810.372</u>	<u>1.159.447</u>	<u>989.559</u>
Investments in subsidiaries	7	163.184	191.012	-	-	<b>EQUITY</b>					
Property, plant and equipment	11	332.952	275.200	415.522	370.348	Capital	17	771.454	637.756	771.454	637.756
Investment property	10	13.500	13.500	16.004	16.621	Earnings reserve		178.117	233.695	178.117	233.695
Intangible assets	12	825	945	49.820	64.065	Carrying value adjustment		67.395	91.837	67.395	91.837
		<u>899.469</u>	<u>862.529</u>	<u>851.711</u>	<u>790.238</u>			<u>1.016.966</u>	<u>963.288</u>	<u>1.016.966</u>	<u>963.288</u>
						<b>NONCONTROLLING INTERESTS</b>		<u>-</u>	<u>-</u>	<u>1.584</u>	<u>1.673</u>
						<b>TOTAL EQUITY</b>		<u>1.016.966</u>	<u>963.288</u>	<u>1.018.550</u>	<u>964.961</u>
<b>TOTAL ASSETS</b>		<u>1.931.937</u>	<u>1.773.660</u>	<u>2.177.997</u>	<u>1.954.520</u>	<b>TOTAL LIABILITIES AND EQUITY</b>		<u>1.931.937</u>	<u>1.773.660</u>	<u>2.177.997</u>	<u>1.954.520</u>

The accompanying notes are an integral part of these financial statements.

ROMI S.A.

**STATEMENTS OF PROFIT AND LOSS  
 QUARTERS ENDED SEPTEMBER 30**

(In thousands of Brazilian reais - R\$, except for earnings per share expressed in Brazilian reais)  
 (Convenience Translation into English from the Original Previously Issued in Portuguese)

	<b>Current quarter 2022</b>	<b>Accumulated current year 2022</b>	<b>Same quarter prior 2021</b>	<b>Parent Accumulate d prior year 2021</b>
<b>Operations</b>				
Net operating revenue	372.550	951.517	303.158	776.452
Cost of sales and services	(252.851)	(669.770)	(206.770)	(520.689)
<b>Gross profit</b>	<u>119.699</u>	<u>281.747</u>	<u>96.388</u>	<u>255.763</u>
<b>Operating income (expenses)</b>				
Selling	(23.967)	(60.813)	(16.343)	(44.576)
General and administrative	(10.635)	(31.978)	(9.871)	(26.755)
Research and development	(7.441)	(22.110)	(7.001)	(20.168)
Management profit sharing and fees	(4.800)	(11.700)	(3.900)	(10.991)
Equity in earnings of subsidiaries	5.768	(3.639)	(3.021)	(12.747)
Other operating income (expenses), net	999	2.711	637	1.530
	<u>(40.076)</u>	<u>(127.529)</u>	<u>(39.499)</u>	<u>(113.707)</u>
<b>Operating profit</b>	<u>79.623</u>	<u>154.218</u>	<u>56.889</u>	<u>142.056</u>
<b>Finance income (costs)</b>				
Finance income	4.414	10.352	4.595	9.070
Finance costs	(1.987)	(7.215)	(2.555)	(8.612)
Foreign exchange gains (losses), net	2.379	9.097	(12)	4.445
	<u>4.806</u>	<u>12.234</u>	<u>2.028</u>	<u>4.903</u>
<b>Profit before taxation</b>	<u>84.429</u>	<u>166.452</u>	<u>58.917</u>	<u>146.959</u>
<b>Income tax and social contribution</b>				
Current	(19.637)	(38.391)	26.830	2.194
Deferred	(23.045)	(46.025)	27.909	10.321
	<u>3.408</u>	<u>7.634</u>	<u>(1.079)</u>	<u>(8.127)</u>
<b>Profit for the period</b>	<u>64.792</u>	<u>128.061</u>	<u>85.747</u>	<u>149.153</u>
Basic earnings per share in reais - R\$	<u>0,88</u>	<u>1,74</u>	<u>1,17</u>	<u>2,03</u>

The accompanying notes are an integral part of these financial statements.

ROMI S.A.

**STATEMENTS OF PROFIT AND LOSS  
QUARTERS ENDED SEPTEMBER 30**

(In thousands of Brazilian reais - R\$, except for earnings per share expressed in Brazilian reais)  
(Convenience Translation into English from the Original Previously Issued in Portuguese)

	<b>Consolidated</b>			
	<b>Current quarter 2022</b>	<b>Accumulated current year 2022</b>	<b>Same quarter prior 2021</b>	<b>Accumulated prior year 2021</b>
<b>Operations</b>				
Net operating revenue	398.690	1.056.087	366.577	940.665
Cost of sales and services	(261.833)	(728.658)	(251.945)	(635.745)
<b>Gross profit</b>	<u>136.857</u>	<u>327.429</u>	<u>114.632</u>	<u>304.920</u>
<b>Operating income (expenses)</b>				
Selling	(34.181)	(92.182)	(26.943)	(77.259)
General and administrative	(22.791)	(66.457)	(21.904)	(63.549)
Research and development	(7.441)	(22.110)	(7.001)	(20.168)
Management profit sharing and fees	(4.842)	(11.820)	(3.938)	(11.088)
Other operating income, net	10.465	12.117	1.276	4.686
	<u>(58.790)</u>	<u>(180.452)</u>	<u>(58.510)</u>	<u>(167.378)</u>
<b>Operating profit</b>	<u>78.067</u>	<u>146.977</u>	<u>56.122</u>	<u>137.542</u>
<b>Finance income (costs)</b>				
Finance income	6.007	13.489	4.869	9.624
Finance costs	(3.459)	(10.283)	(3.224)	(10.323)
Foreign exchange gains (losses), net	2.364	8.694	(76)	4.620
	<u>4.912</u>	<u>11.900</u>	<u>1.569</u>	<u>3.921</u>
<b>Profit before taxation</b>	<u>82.979</u>	<u>158.877</u>	<u>57.691</u>	<u>141.463</u>
<b>Income tax and social contribution</b>	(18.059)	(30.451)	28.159	7.950
Current	(24.434)	(47.754)	27.556	9.601
Deferred	6.375	17.303	603	(1.651)
<b>Profit for the period</b>	<u>64.920</u>	<u>128.426</u>	<u>85.850</u>	<u>149.413</u>
<b>Attributable to</b>				
Controlling interests	64.792	128.061	85.747	149.153
Noncontrolling interests	128	364	103	260
	<u>64.920</u>	<u>128.425</u>	<u>85.850</u>	<u>149.413</u>

The accompanying notes are an integral part of these financial statements.

**ROMI S.A.**

**STATEMENTS OF COMPREHENSIVE INCOME**

**QUARTERS ENDED SEPTEMBER 30**

(In thousands of Brazilian reais - R\$)

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

	<u>Current quarter</u> <u>2022</u>	<u>Accumulated</u> <u>current year</u> <u>2022</u>	<u>Same quarter</u> <u>prior</u> <u>2021</u>	<u>Parent</u> <u>Accumulated</u> <u>prior year</u> <u>2021</u>
<b>Profit for the period</b>	64.792	128.061	85.747	149.153
Foreign currency translation effects	(3.432)	(24.442)	19.478	3.279
<b>Comprehensive profit for the period</b>	<u>61.360</u>	<u>103.619</u>	<u>105.225</u>	<u>152.432</u>

The accompanying notes are an integral part of these financial statements.

**ROMI S.A.**

**STATEMENTS OF COMPREHENSIVE INCOME**

**QUARTERS ENDED SEPTEMBER 30**

(In thousands of Brazilian reais - R\$)

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

	<u>Current quarter</u> <u>2022</u>	<u>Accumulated current</u> <u>year</u> <u>2022</u>	<u>Same quarter prior</u> <u>2021</u>	<u>Consolidated</u> <u>Accumulated</u> <u>prior year</u> <u>2021</u>
<b>Profit for the period</b>	64.920	128.426	85.850	149.413
Foreign currency translation effects	(3.432)	(24.442)	19.478	3.279
<b>Comprehensive profit for the period</b>	<u>61.488</u>	<u>103.984</u>	<u>105.328</u>	<u>152.692</u>
<b>Attributable to</b>				
Controlling interests	61.360	103.620	105.225	152.432
Noncontrolling interests	128	364	103	260
	<u>61.488</u>	<u>103.984</u>	<u>105.328</u>	<u>152.692</u>

The accompanying notes are an integral part of these financial statements.

ROMI S.A.

STATEMENTS OF CHANGES IN EQUITY

(In thousands of Brazilian reais - R\$)

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

Note	Attributable to the controlling interests								
	Capital	Earnings reserve			Carrying value adjustment	Profit for the year	Total	Noncontrolling interests	Total
		Earnings reserve	Legal reserve	Total					
<b>Saldos em 31 de dezembro de 2020</b>	<b>637.756</b>	<b>23.849</b>	<b>63.045</b>	<b>86.894</b>	<b>88.353</b>	-	<b>813.003</b>	<b>1.581</b>	<b>814.584</b>
Profit for the period	-	-	-	-	-	149.153	149.153	260	149.413
Foreign currency translation effects	-	-	-	-	3.279	-	3.279	-	3.279
Total comprehensive income for the period	-	-	-	-	3.279	149.153	152.432	260	152.692
Interest on capital	-	-	-	-	-	(16.868)	(16.868)	-	(16.868)
Dividends paid by subsidiary	-	-	-	-	-	(29.334)	(29.334)	(281)	(29.334)
Mandatory dividends and interest on equity	-	-	-	-	-	-	-	-	(281)
Transfers between reserves	-	102.951	-	102.951	-	(102.951)	-	-	-
Total contributions by and distributions to controlling interests	-	102.951	-	102.951	-	(149.153)	(46.202)	(281)	(46.484)
<b>At September 30, 2021</b>	<b>637.756</b>	<b>126.800</b>	<b>63.045</b>	<b>189.845</b>	<b>91.632</b>	-	<b>919.233</b>	<b>1.559</b>	<b>920.792</b>
<b>At December 31, 2021</b>	<b>637.756</b>	<b>126.800</b>	<b>63.045</b>	<b>189.845</b>	<b>91.632</b>	-	<b>919.233</b>	<b>1.559</b>	<b>920.792</b>
Profit for the period	-	-	-	-	-	128.061	128.061	364	128.425
Foreign currency translation effects	-	-	-	-	(24.237)	-	(24.237)	-	(24.237)
Total comprehensive income for the period	-	-	-	-	(24.237)	128.061	103.824	364	104.188
Capital increase	16	133.698	(133.698)	(133.698)	-	-	-	-	-
Interim dividends	17	-	-	-	-	(7.333)	(7.333)	-	(7.333)
Interest on capital	17	-	-	-	-	(42.608)	(42.608)	-	(42.608)
Dividends paid by subsidiary	-	-	-	-	-	-	-	(453)	(453)
Transfers between reserves	17	-	78.120	78.120	-	(78.120)	-	-	-
Total contributions by and distributions to controlling interests	-	133.698	(55.578)	(55.578)	-	(128.061)	(49.941)	(453)	(50.394)
<b>At September 30, 2022</b>	<b>771.454</b>	<b>71.222</b>	<b>63.045</b>	<b>134.267</b>	<b>67.395</b>	-	<b>973.116</b>	<b>1.470</b>	<b>974.586</b>

The accompanying notes are an integral part of these financial statements.



ROMI S.A.

**STATEMENTS OF CASH FLOWS**  
**QUARTERS ENDED SEPTEMBER 30**

(In thousands of Brazilian reais - R\$)

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

	Note	Parent		Consolidated	
		2022	2021	2022	2021
<b>Cash flows from operating activities</b>					
<b>Profit before taxation</b>		<b>166.452</b>	<b>146.959</b>	<b>158.877</b>	<b>141.463</b>
Adjustments from:					
Unrealized finance costs and foreign exchange difference		2.664	(6.349)	2.208	(5.295)
Depreciation and amortization	11, 12	26.299	19.052	39.220	32.535
Allowance (reversal) for doubtful accounts and other receivables	4, 5	(1.273)	(633)	(1.143)	(1.235)
Recognition (reversal) of inventory realization	6	274	(3.558)	(2.989)	(3.986)
Gain (loss) on disposals of property, plant and equipment and intangible assets	11, 12	(4.686)	(1.412)	(5.804)	(744)
Equity in earnings of subsidiaries	8	3.639	12.747	-	-
Recognition (reversal) of provision for contingent liabilities	15	895	135	895	135
Change in operating assets and liabilities					
Trade accounts receivable		(65.883)	(30.611)	(34.799)	(10.055)
Related parties (assets and liabilities)		19.053	(11.155)	-	-
Onlending of FINAME - manufacturer financing		2.211	(30.108)	2.211	(30.103)
Inventories		(124.280)	(161.195)	(187.892)	(220.584)
Taxes recoverable		(40.734)	(38.779)	(11.343)	(8.086)
Judicial deposits		(103)	(10.208)	(103)	(10.208)
Other receivables		(22)	4.099	6.254	3.327
Trade accounts payable		73.614	44.512	84.462	62.634
Payroll and related taxes		10.338	15.851	11.771	19.430
Taxes payable		17.925	7.363	(23.551)	(26.482)
Advances from customers		7.298	16.023	38.425	36.621
Other payables		(191)	1.592	(7.428)	(7.150)
Cash provided by operations		93.490	(25.675)	69.271	(27.783)
Income tax and social contribution paid		-	-	(1.436)	(332)
<b>Net cash provided by operating activities</b>		<b>93.490</b>	<b>(25.675)</b>	<b>67.835</b>	<b>(28.115)</b>
<b>Cash flows from investing activities</b>					
Short-term investments	3	31.315	76.883	31.315	76.883
Purchase of property, plant and equipment	11	(88.497)	(55.189)	(101.863)	(56.803)
Purchase of intangible assets	12	(120)	(570)	(120)	(570)
Revenue from the sale of fixed assets	11	9.335	2.111	9.335	2.111
Dividends received	8	6.089	3.770	-	-
Capital increase in subsidiary	7	(10.917)	-	-	-
<b>Net cash used in investing activities</b>		<b>(52.795)</b>	<b>27.005</b>	<b>(61.333)</b>	<b>21.621</b>
<b>Cash flows from financing activities</b>					
Interest on capital and dividends paid	17	(45.823)	(111.827)	(46.276)	(112.108)
New borrowings		43.637	76.702	86.065	79.637
Financing paid		(20.623)	(103.195)	(21.304)	(108.253)
Interest paid		(8.125)	(8.338)	(14.514)	(8.338)
New Finame - manufacturer financing		140.520	158.388	140.520	158.388
Payment of Finame - manufacturer financing		(118.031)	(109.585)	(118.031)	(109.585)
Interest paid - Finame - manufacturer financing		(24.964)	(23.348)	(24.964)	(23.348)
<b>Net cash provided by (used in) financing activities</b>		<b>(33.409)</b>	<b>(121.203)</b>	<b>1.496</b>	<b>(123.607)</b>
<b>Increase (decrease) in cash and cash equivalents, net</b>		<b>7.286</b>	<b>(119.873)</b>	<b>7.998</b>	<b>(130.101)</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>28.047</b>	<b>140.932</b>	<b>99.911</b>	<b>195.418</b>
<b>Foreign exchange gains (losses) on cash equivalents of foreign subsidiaries</b>		<b>-</b>	<b>-</b>	<b>1.588</b>	<b>(2.129)</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>35.333</b>	<b>21.059</b>	<b>109.497</b>	<b>63.188</b>

The accompanying notes are an integral part of this financial information.

ROMI S.A.

**STATEMENTS OF VALUE ADDED  
QUARTERS ENDED SEPTEMBER 30**

(In thousands of Brazilian reais - R\$)

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

	<b>Parent</b>		<b>Consolidated</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>Revenues</b>				
Sales of goods, products and services	1.083.759	892.451	1.189.967	1.056.936
Revenues related to the constructions of own assets	55.181	48.020	65.501	54.602
Allowance for doubtful accounts	1.273	(633)	1.143	1.235
Other operating income, net	2.711	1.530	12.117	4.686
	<u>1.142.924</u>	<u>941.368</u>	<u>1.268.728</u>	<u>1.117.459</u>
<b>Inputs acquired from third parties</b>				
Materials used	(713.665)	(616.719)	(743.313)	(628.281)
Other costs of products and services	(31.930)	(24.190)	(34.246)	(28.782)
Electricity, third-party services and other expenses	(48.309)	(42.532)	(69.031)	(75.120)
	<u>(793.904)</u>	<u>(683.441)</u>	<u>(846.590)</u>	<u>(732.183)</u>
<b>Gross value added</b>	349.020	257.927	422.138	385.276
Depreciation and amortization	(26.299)	(19.052)	(39.220)	(32.535)
	<u>322.721</u>	<u>238.875</u>	<u>382.918</u>	<u>352.741</u>
<b>Net value added generated by the Company</b>	<u>322.721</u>	<u>238.875</u>	<u>382.918</u>	<u>352.741</u>
<b>Value added received through transfers</b>				
Equity in earnings of subsidiaries	(3.639)	(12.747)	-	-
Finance income (costs) and net foreign exchange gains (losses)	19.449	13.515	22.183	14.244
	<u>15.810</u>	<u>(1.232)</u>	<u>22.183</u>	<u>14.244</u>
<b>Total value added to distribute</b>	<u>338.531</u>	<u>239.643</u>	<u>405.101</u>	<u>366.985</u>
<b>Distribution of value added</b>				
Employees				
Payroll and related taxes	149.366	85.780	208.742	191.241
Sales commission	11.371	6.194	11.371	6.194
Management profit sharing and fees	11.699	10.991	11.741	11.088
Private pension plan	1.192	1.009	1.192	1.009
Taxes, fees and contributions	24.698	(24.089)	27.661	(2.192)
Interest	7.215	8.613	10.283	5.703
Rentals	4.929	1.992	6.503	4.756
Interest on capital	49.941	29.334	49.941	29.334
Noncontrolling interests	-	-	(453)	33
<b>Retained earnings</b>	<u>78.120</u>	<u>119.819</u>	<u>78.120</u>	<u>119.819</u>
<b>Value added distributed</b>	<u>338.531</u>	<u>239.643</u>	<u>405.101</u>	<u>366.985</u>

The accompanying notes are an integral part of these financial statements.

# Romi S.A.

## Notes to the interim financial information at September 30, 2022

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

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### 1 General information

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

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

This interim financial information was approved by the Company’s Board of Directors and authorized for issue on October 25, 2022.

#### *Possible impacts related to the Russia and Ukraine conflict*

On February 24, 2022, for political and economic reasons, Russia invaded the Ukrainian territory initiating an armed conflict against Ukraine. From that moment on, Governments, entrepreneurs and the entire world population started to keep track of the development of the conflict and assess the economic impacts. Until the date of approval of this individual and consolidated interim financial information, the Company’s management has assessed and concluded that there are no significant impacts on its operation. Management constantly evaluates the development of this matter in order to implement measures to mitigate any impact on its operations.

### 2 Basis of preparation and accounting policies

The individual and consolidated interim financial information for the quarter ended September 30, 2022 has been prepared in accordance with CVM Ruling No. 673 dated October 20, 2011, which approved accounting standard CPC 21 (R1) and IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The accounting practices adopted by the Company in the preparation of the individual and consolidated interim financial information are the same as those used in the preparation of the financial statements for the year ended December 31, 2021 and, therefore, should be read in conjunction with those financial statements.

## Romi S.A.

### Notes to the interim financial information

at September 30, 2022

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

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

#### (a) Notes included in the financial statements for the year ended December 31, 2021 not included in this quarterly information

The individual and consolidated interim financial information is presented in accordance with technical pronouncement 7 CPC 21 and IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB). The preparation of this individual and consolidated interim financial information involves judgment by the Company's management on the materiality and changes that should be disclosed in the accompanying notes. Accordingly, this individual and consolidated interim financial information includes selected notes and does not comprise all notes presented for the year ended December 31, 2021. As permitted by Circular Letter 03/2011 of the Brazilian Securities and Exchange Commission (CVM), the following notes are not presented:

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

#### 3 Cash and cash equivalents and short-term investments

	Parent		Consolidated	
	September 30, 2022	December 31, 2021	September 30, 2022	December 31, 2021
Cash and banks	26,349	4,272	49,052	52,276
Bank deposit certificates (CDB) (a)	8,878	23,712	60,339	47,572
Other	106	63	106	63
<b>Total cash and cash equivalents</b>	<b>35,333</b>	<b>28,047</b>	<b>109,497</b>	<b>99,911</b>
Short-term investments backed by debentures (a)	31,349	24,400	31,349	24,400
Investment funds DI and fixed income (b)	12,122	50,386	12,122	50,386
<b>Total assets held for trading</b>	<b>43,471</b>	<b>74,786</b>	<b>43,471</b>	<b>74,786</b>

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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- (a) These investments are substantially pegged to the Interbank Deposit Certificate (“CDI”) rate.  
(b) They are comprised of investment funds with notes backed by LTN and NTN.

#### 4 Trade accounts receivable

	Parent		Consolidated	
	September 30, <u>2022</u>	December 31, <u>2021</u>	September 30, <u>2022</u>	December 31, <u>2021</u>
Current				
Domestic customers (Brazil)	141,912	106,984	149,716	109,169
Foreign customers	20,028	18,186	88,955	134,697
Allowance for doubtful accounts	<u>(928)</u>	<u>(1,296)</u>	<u>(5,150)</u>	<u>(5,914)</u>
	<u>161,012</u>	<u>123,874</u>	<u>233,521</u>	<u>237,952</u>
Noncurrent				
Domestic customers (Brazil)	6,863	7,248	13,296	7,895
Foreign customers	7,388	6,801	18,585	13,429
Allowance for doubtful accounts	<u>(638)</u>	<u>(610)</u>	<u>(638)</u>	<u>(610)</u>
	<u>13,613</u>	<u>13,439</u>	<u>31,243</u>	<u>20,714</u>

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

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

The balance of current trade accounts receivable as at September 30, 2022 and December 31, 2021, parent and consolidated, is distributed as follows:

	<u>Parent</u>		<u>Consolidated</u>	
	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>
Falling due	138,695	103,816	195,051	197,743
Past due:				
1 to 30 days	11,263	11,303	19,641	21,507
31 to 60 days	3,519	2,376	5,704	3,612
61 to 90 days	925	724	3,110	3,894
91 to 180 days	2,687	2,060	5,113	5,031
181 to 360 days	952	1,605	1,368	1,678
Over 360 days	3,899	3,286	8,684	10,401
	23,245	21,354	43,620	46,123
Total	161,940	125,170	238,671	243,866
Allowance for doubtful accounts	(928)	(1,296)	(5,150)	(5,914)
Total current	161,012	123,874	233,521	237,952

The balance of noncurrent trade accounts receivable as at September 30, 2022, parent and consolidated, is distributed as follows:

	<u>Parent</u>	<u>Consolidated</u>
Falling due:		
2023 (3 months)	3,684	17,410
2024	6,780	10,492
2025	2,621	2,813
2026 onward	1,166	1,166
Allowance for doubtful accounts	(638)	(638)
Total – noncurrent	13,613	31,243

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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

	<u>Parent</u>		<u>Consolidated</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
At December 31, 2021	1,906	1,763	6,524	6,829
Receivables recognized for the period	-	1,668	130	1,621
Receivables written off	(340)	(1,525)	(340)	(1,525)
Foreign exchange difference	-	-	(526)	(401)
At September 30, 2022	<u>1,566</u>	<u>1,906</u>	<u>5,788</u>	<u>6,524</u>

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

The additions to and release of the provision for impaired receivables have been included in the statement of profit and loss line item "General and administrative expenses".

## 5 Onlending of FINAME manufacturer financing

	<u>Parent and Consolidated</u>	
	<u>September 30, 2022</u>	<u>December 31, 2021</u>
Current		
FINAME falling due	141,876	143,370
FINAME awaiting release (a)	1,366	806
FINAME past due (b)	13,804	14,224
	<u>157,046</u>	<u>158,400</u>
Allowance for doubtful accounts	<u>(4,343)</u>	<u>(5,625)</u>
	<u>152,703</u>	<u>152,775</u>
Noncurrent		
FINAME falling due	213,938	218,059
FINAME awaiting release (a)	6,720	3,455
	<u>220,658</u>	<u>221,514</u>

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

	Parent and Consolidated	
	September 30, 2022	December 31, 2021
Allowance for doubtful accounts	(2,997)	(2,648)
	217,661	218,866
Total	370,364	371,642

The item "Onlending of FINAME manufacturer financing" refers to sales to customers financed by funds from the Brazilian Development Bank ("BNDES") (Note 14) which are carried at their amortized costs, which approximate their fair values.

FINAME manufacturer refers to financing specifically linked to sales transactions, with terms of up to 60 months with a grace period of up to six months, in accordance with the terms defined by the BNDES at the time of the financing.

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

The differences between onlending of FINAME manufacturer financing receivables and payables include:

- (a) FINAME transactions awaiting release: refers to FINAME manufacturer financing transactions that meet the specified terms and have been approved by all parties involved. The preparation of documentation, the issue of the sales invoice, and the delivery of the equipment to the customer have all taken place. The crediting of the related funds to the Company's account by the agent bank is pending at the end of the reporting period, in view of the normal operating terms of the agent.
- (b) FINAME past due: refers to amounts receivable not settled by customers on their due dates. The Company records the provision for possible losses on the realization of these balances, at the amount of the difference between the expected value of the sale of the collateral (machines) recovered through execution of the covenant regarding reservation of title over the machinery sold (security interest) and the value of the receivables from the defaulting customer. In instances in which the security interest cannot be located, a full loss provision is made for the balance of the receivable.



## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

The machinery repossessed as part of the execution process is recorded at its carrying amount, not exceeding its fair value, under "Other receivables", pending a final court decision, after which it is transferred to inventories. As at September 30, 2022, the balance of repossessed machinery, included under "Other receivables", parent and consolidated, amounted to R\$202 (R\$169 as at December 31, 2021) in current assets and R\$5,162 (R\$4,690 as at December 31, 2021) in noncurrent assets.

As at September 30, 2022 and December 31, 2021, the balances of "Onlending of FINAME manufacturer financing", parent and consolidated, were as follows:

	<b>Parent and Consolidated</b>	
	<b>September 30, 2022</b>	<b>December 31, 2021</b>
Falling due	143,242	144,176
Past due:		
1 to 30 days	1,268	1,522
31 to 60 days	734	840
61 to 90 days	757	538
91 to 180 days	1,564	1,283
181 to 360 days	1,319	1,141
Over 360 days	8,162	8,900
	<u>13,804</u>	<u>14,224</u>
Total - current	<u><b>157,046</b></u>	<u><b>158,400</b></u>

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

	<b>Parent and Consolidated</b>
Falling due:	
2023 (3 months)	33,003
2024	107,898
2025	60,317
2026	18,332
2027 onward	1,108
<b>Total – noncurrent</b>	<u><b>220,658</b></u>

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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

	<b>Parent and Consolidated</b>
At December 31, 2021	8,273
Allowance recognized (or written off) for the period	<u>(933)</u>
At September 30, 2022	<u><u>7,340</u></u>

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

The additions to and release of the provision for impaired receivables have been included in the statement of profit and loss line item "General and administrative expenses".

## 6 Inventories

	<b>Parent</b>		<b>Consolidated</b>	
	<b>September 30, 2022</b>	<b>December 31, 2021</b>	<b>September 30, 2022</b>	<b>December 31, 2021</b>
Finished products	48,207	25,891	88,452	68,093
Used machinery	2,240	5,002	2,240	5,002
Work in progress	148,196	117,620	210,196	139,514
Raw materials and components	309,100	265,902	359,053	301,530
Imports in transit	50,160	16,761	67,641	22,559
Total	<u>557,903</u>	<u>431,176</u>	<u>727,582</u>	<u>536,699</u>

The inventory balances, parent and consolidated, as at September 30, 2022 are net of provision for slow-moving inventories and inventories posing a remote probability of being realized through sale or use, amounting to R\$23,235 and R\$30,941 (R\$22,623 and R\$33,591 as at December 31, 2021), respectively.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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

	<u>Parent</u>	<u>Consolidated</u>
<b>At January 1, 2020</b>	22,623	33,592
Inventories sold or written off	(7,336)	(7,607)
Provision recognized	7,610	7,818
Foreign exchange difference	-	(3,200)
Transfer of provision resulting from machinery repossessed during the period	338	338
	<u>23,235</u>	<u>30,941</u>
<b>At September 30, 2022</b>	<u>23,235</u>	<u>30,941</u>

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

	<u>Parent</u>		<u>Consolidated</u>	
	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>
Finished products	3,032	1,266	5,082	3,869
Used machinery	806	2,220	806	2,220
Work in progress	5,773	5,249	5,773	5,249
Raw materials and components	13,624	13,888	19,280	22,254
Total	<u>23,235</u>	<u>22,623</u>	<u>30,941</u>	<u>33,592</u>

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

#### 7 Investments in subsidiaries

The Company's investments in its subsidiaries are as follows:

		Ownership interest					
		September 30, 2022			December 31, 2021		
		Direct	Indirect	Noncontrolling	Direct	Indirect	Noncontrolling
1.	Romi Itália S.r.l. ("Romi Italy")	99.99	0.01	-	99.99	0.01	-
1.1	Romi Machines UK Ltd.	-	100.00	-	-	100.00	-
1.2	Romi France SAS	-	100.00	-	-	100.00	-
1.3	Romi Máquinas España S.A.	-	100.00	-	-	100.00	-
2.	Romi Europa GmbH ("Romi Europe")	100.00	-	-	100.00	-	-
2.1	Burkhardt + Weber Fertigungssysteme GmbH ("B+W")	-	100.00	-	-	100.00	-
2.1.1	Burkhardt + Weber / Romi (Shanghai) Co., Ltd	-	100.00	-	-	100.00	-
3.	Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor Comércio")	93.07	-	6.93	93.07	-	6.93
4.	Romi BW Machine Tools, Ltd. Rominor Empreendimentos Imobiliários S.A. ("Rominor Empreendimentos")	100.00	-	-	100.00	-	-
5.	Romi A.L. S.A. ("Romi A.L.")	100.00	-	-	100.00	-	-
6.	Irsa Maquinas México S. de R. L. de C.V.	99.99	-	0.01	99.99	0.01	-
7.	Prodz Administração e Gestão de Bens Ltda	100.00	-	-	100.00	-	-

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

	September 30, 2022								
	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. México (7)	Prodz (8)	Total
<b>Investments:</b>									
<b>Number of shares held</b>	(a)	(a)	6,191,156	3,000,000	78	13,028,000	1,188,000		
<b>Ownership interest</b>	100.0%	100.0%	93.07%	100.0%	100.0%	100.0%	100.0%	100.0%	
Current assets	77,217	155,548	22,826	24,972	30,366	7,975	21,537	11,112	
Noncurrent assets	11,388	120,966	300	408	1,168	-	10,435	6,174	
Current liabilities	49,099	143,528	258	20,570	14,792	-	34,648	92	
Noncurrent liabilities	31,774	40,727	-	8,650	-	-	-	-	
Equity (equity deficit) of subsidiary	7,732	92,259	22,868	(3,840)	16,742	7,975	(2,676)	17,193	
<b>Changes in investment:</b>									
<b>Investment balance as at December 31, 2020</b>	9,148	141,126	22,479	(6,376)	3,339	12,920	(4,713)	2,000	179,923
Foreign exchange differences on foreign investments	(1,912)	(22,587)	-	361	-	(661)	356	-	(24,442)
Dividends proposed and paid (b)	-	-	(6,089)	-	-	-	-	-	(6,089)
Equity in earnings of subsidiaries	496	(26,280)	4,893	2,174	13,403	(201)	1,681	193	(3,639)
Increase / Decrease in capital in subsidiaries	-	-	-	-	-	(4,083)	-	15,000	10,917
<b>Equivalent value - closing balance</b>	<b>7,732</b>	<b>92,259</b>	<b>21,283</b>	<b>(3,840)</b>	<b>16,742</b>	<b>7,975</b>	<b>(2,676)</b>	<b>17,193</b>	<b>156,668</b>
<b>Investment in subsidiaries</b>	<b>7,732</b>	<b>92,259</b>	<b>21,283</b>	<b>-</b>	<b>16,742</b>	<b>7,975</b>	<b>-</b>	<b>17,193</b>	<b>163,184</b>
<b>Provision for equity deficit of subsidiaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,840)</b>	<b>-</b>	<b>-</b>	<b>(2,676)</b>	<b>-</b>	<b>(6,516)</b>

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

(b) Payment of dividends by subsidiary ROMINOR, approved by the Board of Directors at the meeting held on February 1, 2020 and July 20, 2022, in the amounts of R\$3,130 and R\$3,413, respectively, related to the second half of 2021 and the first half of 2022, respectively. The Company received from this distribution the amounts of R\$2,913 and R\$3,176, respectively, totaling R\$6,089 as at September 30, 2022.

(c) Until September 30, 2022, R\$15,000 had been capitalized as capital increase in subsidiary PRODZ. Additionally, until September 30, 2022 R\$(4,083) had been spent in capital reduction in subsidiary ROMI AL.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

	September 30, 2021							
	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. México (7)	Total
<b>Investments:</b>								
<b>Number of shares held</b>	(a)	(a)	6,191,156	3,000,000	78	13,028,000	1,188,000	
<b>Ownership interest</b>	100.0%	100.0%	93.1%	100.0%	100.0%	100.0%	100.0%	
Current assets	61,923	146,735	23,208	14,846	2,512	11,799	13,762	
Noncurrent assets	9,481	144,802	300	1,600	-	-	2,968	
Current liabilities	51,874	110,718	223	23,283	4	2	19,836	
Noncurrent liabilities	18,249	54,861	-	280	-	-	-	
Equity (equity deficit) of subsidiary	<u>1,281</u>	<u>125,958</u>	<u>23,285</u>	<u>(7,117)</u>	<u>2,508</u>	<u>11,797</u>	<u>(3,106)</u>	
<b>Changes in investment:</b>								
<b>Investment balance as at December 31, 2020</b>	1,549	142,572	21,230	(8,001)	2,517	12,525	(3,128)	169,264
Foreign exchange differences on foreign investments	(309)	(4,518)	-	280	-	(455)	120	(4,883)
Dividends proposed and paid (b)	-	-	(1,664)	-	-	-	-	(1,664)
Equity in earnings of subsidiaries	<u>41</u>	<u>(12,096)</u>	<u>2,106</u>	<u>603</u>	<u>(9)</u>	<u>(274)</u>	<u>(97)</u>	<u>(9,726)</u>
<b>Equivalent value - closing balance</b>	<u>1,281</u>	<u>125,958</u>	<u>21,672</u>	<u>(7,117)</u>	<u>2,508</u>	<u>11,797</u>	<u>(3,106)</u>	<u>152,991</u>
<b>Investment in subsidiaries</b>	<u>1,281</u>	<u>125,958</u>	<u>21,672</u>	<u>-</u>	<u>2,508</u>	<u>11,797</u>	<u>-</u>	<u>163,215</u>
<b>Provision for equity deficit of subsidiaries</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,117)</u>	<u>-</u>	<u>-</u>	<u>(3,106)</u>	<u>(10,224)</u>

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

(b) Payment of dividends by subsidiary ROMINOR, approved by the Board of Directors at the meeting held on February 11, 2021 and July 23, 2021, in the amounts of R\$1,788 and R\$2,263, respectively, related to the second half of 2020 and the first half of 2021, respectively. The Company received from this distribution the amounts of R\$1,664 and R\$2,106, respectively, totaling R\$3,770 as at September 30, 2021.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

#### 8 Related party transactions and balances

The balances and transactions with related parties as at September 30, 2022 and December 31, 2021 are as follows:

##### (i) Balance sheet accounts – Parent

	Receivables		Payables	
	September 30, 2022	December 31, 2021	September 30, 2022	December 31, 2021
Direct subsidiaries				
Romi Europe	11,356	10,496	253	334
Romi Italy	2,414	15,407	-	-
Romi BW Machine Tools	16,955	24,459	50	599
Romi A.L.	-	-	847	638
Irsa Maquinas Mexico	24,803	21,266	121	-
	55,528	71,628	1,271	1,571
Indirect subsidiaries				
B+W - Burkhardt+Weber	2,152	2,168	-	1,525
Romi France S.A.S.	6,977	7,799	-	-
Romi Máquinas España S.A.	10,646	10,594	-	-
Romi Machines UK	9,663	12,587	94	-
	29,438	33,148	94	1,525
Total	84,966	104,776	1,365	3,096
Current	38,529	53,303	1,365	3,096
Noncurrent	46,437	51,473	-	-
Total	84,966	104,776	1,365	3,096



## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

#### (ii) Transactions

	Revenue from revenue		Operating expense and finance income (costs)	
	September 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021
Romi Europe	5,539	1,777	1,469	149
Rominor Comércio	32	5	-	-
Rominor Empreendimentos	23	-	-	-
Romi Italy	9,819	4,787	-	-
Romi BW Machine Tools	12,533	4,408	1,100	582
Romi France S.A.S.	6,105	2,524	-	-
Romi A.L.	-	-	619	177
Romi Machines UK	22,413	4,930	275	103
Irsa Maquinas Mexico	14,902	1,325	169	-
B+W - Burkhardt + Weber	2,698	19	-	-
Romi Máquinas España	5,058	2,363	-	-
Prodz	43	-	-	-
Total	79,165	22,138	3,632	1,011

The main balances and transactions with the aforementioned related parties refer to trading transactions between the parent and its subsidiaries.

The Company entered into trading transactions with certain subsidiaries for the supply and purchase of equipment, parts and pieces, but it does not have material transactions with related parties other than those described above. Decisions regarding transactions between the parent and its subsidiaries are made by management. Notes fall due in the short term.

The Company provides administrative services, mainly accounting and legal services, to the parent Fênix Empreendimentos S.A. The revenue until September 30, 2022 was R\$114 (R\$121 as at September 30, 2021).

The Company makes donations to Romi Foundation at amounts set in the agreement approved by the State Prosecutor's Office. Donations until September 30, 2022 totaled R\$819 (R\$743 as at September 30, 2021).

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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As informed in Note 10 – Investment property, through the subsidiary Rominor Empreendimentos Imobiliários S.A. ("Rominor Empreendimentos"), there was the launch of the land subdivision - Vila Romi Residence, 35 Lots were sold to the Company's related parties in the total amount of R\$14.4 million. These sales were made at market value, in accordance with the Company's Related Party Transaction Policy and in line with the New Market practices. The price list of the lots and other conditions were approved at the Board of Directors' Meeting on March 29, 2022, whose resolutions were taken exclusively by the independent members of the Board of Directors who considered themselves unimpeded, according to the minute disclosed to the market on the same date.

Management compensation for the periods ended September 30, 2022 and 2021 was as follows:

	<b>September 30, 2022</b>	<b>September 30, 2021</b>
Fees and charges	5,472	5,128
Profit sharing	5,733	5,361
Private pension plan	305	334
Healthcare plan	190	168
Parent	<u>11,700</u>	<u>10,991</u>
Fees and charges of subsidiaries	120	97
Consolidated	<u>11,820</u>	<u>11,088</u>

The amounts shown above comply with the limits established by the Board of Directors and approved at the Annual General Meeting of Shareholders held on March 15, 2022.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

#### 9 Taxes recoverable

The breakdown of taxes recoverable is as follows:

	Note	September 30, 2022	December 31, 2021
Current			
Withholding Income Tax (IRRF)		213	175
Corporate Income Tax (IRPJ)		-	134
Social Contribution on Net Income (CSLL)		-	16
Social Security Contribution (INSS)		-	5
ICMS included in the PIS and COFINS tax base	15 (a)	-	12,314
Excise Tax (IPI)		7,279	6,854
Value-added Tax on Sales and Services (ICMS)		13,860	3,049
Social Integration Program (PIS)		2,963	3,870
Social Contribution on Revenues (COFINS)		6,273	13,920
<b>Total Parent</b>		<b>30,588</b>	<b>40,337</b>
Taxes recoverable of subsidiaries			
		8,907	8,595
<b>Total Consolidated</b>		<b>39,495</b>	<b>48,935</b>
Noncurrent			
Selic proceeding		51,593	48,086
Value-added Tax on Sales and Services (ICMS)		23,320	22,281
OTHER		23	99
<b>Total Parent</b>		<b>74,936</b>	<b>70,466</b>
Taxes recoverable of subsidiaries			
		5	6
<b>Total Consolidated</b>		<b>74,941</b>	<b>70,472</b>

#### 10 Investment property

In 2012, the Company's Management decided, based on the perspectives of short and medium-term expansion of operations, to classify certain property as "Investment Property" for future capital appreciation. The amounts classified as investment property are R\$13,500 (R\$13,500 as at December 31, 2021) in the parent and R\$16,004 (R\$16,621 as at December 31, 2021) in the consolidated.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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The investment property is stated at historical cost, and for fair value disclosure purposes the Company contracted an independent expert who applied a methodology accepted by the Brazilian Institute of Engineering Appraisals as well as recent transactions with similar property and assessed the fair value less cost to sell of this property at R\$110,661 in the parent and R\$188,003 in the consolidated.

As at March 31, 2022, through its wholly-owned subsidiary ROMINOR Empreendimentos Imobiliários S.A., it entered into the Sale of a Property to third parties, namely the "(Land located at Rua Dona Margarida)", with total area of 4,103 m<sup>2</sup>, subdivided in 9 plots of land at an average value of R\$700.00/m<sup>2</sup> in the city of Santa Barbara D'Oeste. The proceeds from the sale of 6 plots of land in the first quarter were classified in the line item "Operating income", with an impact of R\$2,985 on net operating income (expenses) and R\$2,613 on profit for the period. In the second quarter, the impact of the proceeds from the sale of the 3 remaining plots of land was R\$1,155 on net operating income (expenses) and R\$1,079 on profit for the period.

In April 2022, through the subsidiary Rominor Empreendimentos Imobiliários S.A. ("Rominor Empreendimentos"), there was the launch of the land subdivision Vila Romi Residence, with 352 lots between 300m<sup>2</sup> and 884m<sup>2</sup>, which is expected to be completed and delivered in 2024. So far, sales are indicating that the total General Sales Value (GSV) estimated at around R\$137 million are adequate. Rominor Empreendimentos' interest, a wholly-owned subsidiary of the Company in this project is 50% of GSV. As of the date of this interim financial information, the subsidiary "Rominor Empreendimentos" had recorded approximately R\$13.9 million as advances from customers related to its share in the land subdivision.

Management analyzed the accounting standard CPC 47 – Revenue from Contracts with Customers and the relevant CVM rules and believes that the Percentage of Completion ("POC") methodology should be applied for recognition of revenue of Vila Romi Residence. As at September 30, 2022, the percentage of completion of the works was 13.15%, according to the construction work measurement report, causing an impact of R\$9,463 in "Other operating income (expenses), net".

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### Notes to the interim financial information at September 30, 2022

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

#### 11 Property, plant and equipment

Changes in property, plant and equipment, parent and consolidated, are as follows:

	<u>Parent</u>	<u>Consolidated</u>
At December 31, 2021, net	275,200	370,348
Additions	88,497	101,863
Disposals	(4,686)	(5,804)
Transfers, net	-	-
Depreciation	(26,059)	(36,649)
Foreign exchange difference	-	(14,236)
At September 30, 2022, net	<u>332,952</u>	<u>415,522</u>
	332,952	415,522
Total cost	753,029	929,306
Accumulated depreciation	<u>(420,077)</u>	<u>(513,784)</u>
Net balance	<u><b>332,952</b></u>	<u><b>415,522</b></u>

Due to the financing agreements with the BNDES, the Company pledged as collateral property, plant and equipment items amounting to R\$176,835 as at September 30, 2022 (R\$133,744 as at December 31, 2021). These items refer to land, buildings, facilities, machinery and equipment.

Of the investments made in the first half of 2022, machines manufactured by the Company allocated to the machinery rental business, a new solution launched in the third quarter of 2020, represented R\$40.5 million and R\$7.7 million of depreciation. Since the launch of the solution, the total residual value of the investments until September 30, 2022 is R\$98.3 million, with accumulated depreciation in the same period of R\$12.1 million.

Management prepared the discounted cash flow projections for each of the group's business segments and concluded that there is no need to recognize a provision for impairment of property, plant and equipment and intangible assets as at December 31, 2021. For September 30, 2022, the Company made a follow-up and did not consider necessary to perform a new test for the quarter.

The global scenario has presented several challenges for the resumption of the desired volumes and profitability of the German subsidiary B+W. The COVID-19 pandemic, geopolitical conflicts and other events have impacted the global production chains and resulted in shortages of certain products and components, as well as in an inflationary pressure not only on products, but also on basic inputs, such as electricity and gas. Management, in the scope of its profitability improvement plan, has made changes in the management and

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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in certain strategic approaches and believes in the success of these measures in terms of improving profitability.

#### 12 Intangible assets

Changes in intangible assets, parent and consolidated, are as follows:

	<u>Parent</u>	<u>Consolidated</u>
<b>At December 31, 2021, net</b>	945	64,065
Additions	120	120
Amortization	(240)	(2,571)
Foreign exchange difference	-	(11,794)
	<u>825</u>	<u>49,820</u>
<b>At September 30, 2022, net</b>	<u>825</u>	<u>49,820</u>
Total cost	7,263	101,158
Accumulated amortization	<u>(6,438)</u>	<u>(51,338)</u>
Net balance	<u>825</u>	<u>49,820</u>

Management prepared the discounted cash flow projections for each of the group's business segments and concluded that there is no need to recognize a provision for impairment of property, plant and equipment and intangible assets as at December 31, 2021. For September 30, 2022, the Company made a follow-up and did not consider necessary to perform a new test for the quarter.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

#### 13 Borrowings

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

			<u>Parent</u>	<u>Consolidated</u>
	<u>Domestic currency</u>	<u>Foreign currency</u>	<u>Total</u>	<u>Total</u>
Borrowing balance at				
December 31, 2021	64,219	124,190	188,409	220,231
New borrowing	-	43,637	43,637	86,065
Payment of principal	(4,633)	(15,990)	(20,623)	(21,304)
Payment of interest	(6,385)	(1,740)	(8,125)	(14,514)
Exchange and monetary differences (principal and interest)	-	(14,191)	(14,191)	(20,991)
Interest at the end of the period	4,641	1,677	6,318	6,318
Borrowing balance at September 30, 2022	<u>57,842</u>	<u>137,583</u>	<u>195,425</u>	<u>255,805</u>
Current	2,289	44,722	47,011	64,963
Noncurrent	55,553	92,861	148,414	190,842
	<u>57,842</u>	<u>137,583</u>	<u>195,425</u>	<u>255,805</u>

The maturities of financing recorded in noncurrent liabilities as at September 30, 2022, parent and consolidated, were as follows:

	<u>Parent</u>	<u>Consolidated</u>
2023 (3 months)	24,181	154,028
2024	102,946	30,288
2025 onward	21,287	6,526
<b>Total</b>	<u>148,414</u>	<u>190,842</u>

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### Notes to the interim financial information at September 30, 2022

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

#### 14 FINAME manufacturer financing

	<b>Parent and Consolidated</b>	
	<b>September 30, 2022</b>	<b>December 31, 2021</b>
Current		
FINAME manufacturer financing	142,990	142,830
Noncurrent		
FINAME manufacturer financing	216,469	219,104
Total	<u>359,459</u>	<u>361,934</u>

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



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### Notes to the interim financial information at September 30, 2022

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

The balances of the line item “FINAME manufacturer financing” and, consequently, of the line item “Onlending of FINAME manufacturer financing” as at September 30, 2022 and December 31, 2021 were monetarily adjusted through the end of the reporting period. The difference of R\$10,905 between these line items as at September 30, 2022 (R\$9,707 as at December 31, 2021) refers to past-due trade notes, renegotiations in progress, and FINAME transactions not yet released by the agent bank. Management understands that there are no risks to the realization of these receivables, other than the amount of the allowance for doubtful accounts already recorded, since the amounts are collateralized by the financed machinery.

The noncurrent maturities of the FINAME manufacturer financing as at September 30, 2022, parent and consolidated, were as follows:

	<b>Parent and Consolidated</b>
2023	32,400
2024	105,959
2025	58,962
2026	17,845
2027 onward	1,303
Total	<u>216,469</u>

#### 15 Provision for tax, labor and civil risks

The Company’s management, based on the opinion of legal counsel, classified the legal proceedings in accordance with the likelihood of loss, as follows:

	<b>Parent and Consolidated</b>	
	<b>September 30, 2022</b>	<b>December 31, 2021</b>
Tax	9	8
Civil	1,481	674
Labor	1,197	1,110
Total	<u>2,687</u>	<u>1,792</u>
Current liabilities	2,406	1,445
Noncurrent liabilities	281	347
	<u>2,687</u>	<u>1,792</u>

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### Notes to the interim financial information at September 30, 2022

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

For legal proceedings classified as probable losses, changes in the provision for the period ended September 30, 2022 are as follows:

	December 31, 2021	Additions	Utilizations/ reversals	Monetary adjustment and Foreign exchange difference	September 30, 2022
Tax	8	-		1	9
Civil	674	11	(1)	797	1,481
Labor	1,110	195	(340)	232	1,197
<b>Total Parent</b>	<b>1,792</b>	<b>206</b>	<b>(341)</b>	<b>1,030</b>	<b>2,687</b>
<b>Total Parent and Consolidated</b>	<b>1,792</b>	<b>206</b>	<b>(341)</b>	<b>1,030</b>	<b>2,687</b>

As at September 30, 2022, the main legal proceedings classified by Management, based on the opinion of its legal counsels, as probable losses or as legal obligation, are as follows:

#### (a) Tax proceedings

Refer to the provisions for:

- (i) Excess of IRPJ and CSLL on interest on capital: Refers to the deductibility of interest on capital, based on profits from previous years, which were not distributed at the time they were calculated. According to the analysis of our legal counselors, decisions at the judicial level are mostly favorable to taxpayers.

As at September 30, 2022, there were no legal proceedings with risks of losses classified as probable.

#### (b) Civil proceedings

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

The amount added for the period ended September 30, 2022 refers to the reassessment of civil lawsuits, which resulted in a new update of risks and consequently of values.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

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#### (c) Labor claims

The Company has recorded a provision for contingencies for labor claims in which it is the defendant, the main causes are as follows: (i) additional overtime due to reduction of lunch break; (ii) health hazard premium/hazardous duty premium; (iii) stability prior to retirement; (iv) damages for work-related accident/disease; and (v) jointly liability over outsourced companies, among others.

#### (d) Judicial deposits

The Company has judicial deposits amounting to R\$12,200 as at September 30, 2022 (2021 – R\$12,092) of different natures and classified in noncurrent assets, referring to possible or remote lawsuits.

The tax, civil and labor proceedings assessed as representing possible losses involve matters similar to those above. The Company's management believes that the outcomes of ongoing legal proceedings shall not result in disbursements higher than those recognized in the provision. The amounts involved do not qualify as legal obligations.

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

After analysis, the Federal Revenue Office understood that the Company would have considered, in the calculation of PIS and Cofins levied on ICMS stated in the shipping invoices, operations of sale of goods and services that supposedly would not have been included in the calculation bases of such contributions. The Federal Revenue concluded that part of the PIS and COFINS tax credits stated in the DCTF related to the writ of mandamus would not correspond to the amount of ICMS stated in the invoices and thus a collection letter was issued, requiring the payment of these amounts.

After a detailed analysis of such collection, the Company understood that the Federal Revenue made several mistakes in its calculation of PIS and COFINS; thus, for legal reasons it was necessary to make a deposit in court to contest such undue collection.

As at December 31, 2021, in an analysis made by our legal counselors, this proceeding was classified as possible loss. For the period ended September 30, 2022, the Company's Management reassessed and concluded that there are no facts or factors that change the conclusion previously reached at the time of issue of the individual and consolidated financial statements at December 31, 2021.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

#### 16 Income tax and social contribution

Income tax is calculated at the rate of 15% on the taxable profits plus a 10% surtax on taxable profit exceeding R\$240, and social contribution is calculated at the rate of 9% on taxable profits, except for subsidiaries Rominor Comércio and Rominor Empreendimentos, which pay income tax and social contribution based on the deemed taxable income method.

The reconciliation of the tax effect on the Company's profit before income tax and social contribution through application of the prevailing tax rates as at September 30, 2022 and 2021 is as follows:

	Parent		Consolidated	
	2022	2021	2022	2021
Profit before income tax and social contribution	166,452	146,959	158,877	141,463
Statutory rate (income tax and social contribution)	34%	34%	34%	34%
Income tax and social contribution expense at statutory rates	(56,594)	(49,966)	(54,018)	(48,097)
Interest on capital	14,487	9,973	14,487	9,973
Monetary variation - Selic proceeding	1,192	42,924	1,192	42,924
Research and development ("Lei do Bem" - Law 11,196/05)	3,349	2,999	3,349	2,999
Equity in earnings of subsidiaries	(1,237)	(4,334)	-	-
Unrecorded deferred income tax and social contribution in subsidiaries	-	-	748	348
Management profit sharing	(1,949)	(1,823)	(1,949)	(1,823)
Other additions (deductions), net	2,361	2,420	5,740	1,625
Current and deferred income tax and social contribution income (expense)	(38,391)	2,193	(30,451)	7,949

The amount in the consolidated financial information refers basically to the difference in the calculation of income tax and social contribution between actual income method < lucro real > and deemed taxable income method < lucro presumido >, due to the fact that subsidiaries Rominor Comércio and Rominor Empreendimentos opted to calculate tax based on deemed taxable income method in the periods presented, and for non-recognition of deferred income taxes on the tax losses of foreign subsidiaries, except for BW.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

The breakdown of income tax and social contribution income (expense) is as follows:

	<u>Assets</u>		<u>Liabilities</u>	
	<u>Parent</u>	<u>Consolidated</u>	<u>Parent</u>	<u>Consolidated</u>
At December 31, 2021	9,599	10,557	-	41,361
Changes in the year				
Additions	8,118	17,756	-	-
Realization	(484)	(484)	-	(31)
Foreign exchange difference	-	(958)	-	(7,422)
At September 30, 2022	<u>17,233</u>	<u>26,871</u>	<u>-</u>	<u>33,908</u>

Changes in deferred tax assets and liabilities, parent and consolidated, for the period ended September 30, 2022 were as follows:

	<u>Parent</u>		<u>Consolidated</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Current	(46,025)	10,321	(47,754)	9,601
Deferred	7,634	(8,127)	17,303	(1,651)
Total	<u>(38,391)</u>	<u>2,194</u>	<u>(30,451)</u>	<u>7,950</u>

## 17 Equity

### Capital

As at September 30, 2022, the Company's subscribed and paid-up capital amounting to R\$771,454 (R\$637,756 as at December 31, 2021) is represented by 80,667,314 book-entry, registered common shares, without par value (73,333,922 as at December 31, 2021).

On September 20, 2022, a capital increase in the amount of R\$133,698 was approved, through the capitalization of the Company's income reserve, within the limit of authorized capital, pursuant to Article 7, paragraph one of the Company's Bylaws with bonus shares.

The share bonus was paid at a 10% rate, and the capital increase was made with the issue of 7,333,392 new book-entry common shares, without par value, attributed to the holders of shares as a bonus in the proportion of 1 new share for every 10 existing shares.

# Romi S.A.

## Notes to the interim financial information at September 30, 2022

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

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### Income reserve

#### a) Legal reserve

As required by Article 193 of Law 6404/76, the balance of the line item "Legal reserve" is equivalent to 5% of the profit for the year, limited to 20% of the share capital.

#### b) Dividends and interest on capital

Until the period ended September 30, 2022, distributions of interest on capital of R\$42,608 and interim dividends ("Dividends") of R\$7,333 were approved, according to the notice to the market on the dates below:

1. According to the notice to the market on February 1, 2022, the distribution of interim dividends ("Dividends") in the gross amount of R\$7,333, at 0.10 per share, was approved, for payment on March 22, 2022.
2. According to the notice to the market on March 15, 2022, the distribution of interest on capital to be attributed to the mandatory dividends for 2021 in the gross amount of R\$12,467, at 0.17 per share, was approved, for payment on May 18, 2022.
3. According to the notice to the market on June 7, 2022, the distribution of interest on capital in the gross amount of R\$14,668, at 0.20 per share, was approved for payment on August 24, 2022.
4. According to the notice to the market on September 20, 2022, the distribution of interest on capital in the gross amount of R\$15,473, at 0.211 per share, was approved for payment on October 19, 2022.

The total amount paid by the Company in the period ended September 30, 2022, net of withholding income tax, was R\$45,823.

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

#### Earnings per share

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

	<b>Note</b>	<b>September 30, 2022</b>	<b>September 30, 2021</b>
Profit (loss) for the period attributable to the controlling interests		128,061	149,153
Weighted average number of shares outstanding		73,603	73,334
Basic and diluted earnings per share		<u>1.74</u>	<u>2.03</u>
Other non-recurring operating results		(9,463)	(45,062)
Profit for the period attributable to the controlling interests		<u>118,598</u>	<u>104,091</u>
Basic and diluted earnings per share - adjusted		<u>1.61</u>	<u>1.42</u>

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

#### **18 Segment reporting - consolidated**

To manage its business, the Company is organized into three business units on which the Company reports its primary information by segment, namely: Romi Machinery, Burkhardt+Weber Machinery and Cast and Machined Products. The information for the period ended September 30, 2022 was prepared and is being presented on a comparative basis with the period ended September 30, 2021, according to the Company's segments:

	<b>September 30, 2022</b>					
	<b>Romi Machinery</b>	<b>Burkhardt + Weber Machinery</b>	<b>Cast and machined products</b>	<b>Other</b>	<b>Eliminations between segments</b>	<b>Consolidated</b>
Net operating revenue	608,088	76,595	371,404	-	-	1,056,087
Cost of sales and services	(290,054)	(87,783)	(350,821)	-	-	(728,658)
Transfers remitted	775	10,464	65,627	-	(76,866)	-
Transfers received	(76,091)	-	(775)	-	76,866	-
Gross profit	<u>242,718</u>	<u>(724)</u>	<u>85,435</u>	-	-	<u>327,429</u>

## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

	September 30, 2022					
	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Operating (expenses) income:						
Selling expenses	(75,390)	(12,167)	(4,625)	-	-	(92,182)
General and administrative expenses	(30,292)	(20,944)	(15,221)	-	-	(66,457)
Research and development	(16,310)	-	(5,800)	-	-	(22,110)
Management fees	(6,253)	-	(5,567)	-	-	(11,820)
Other income (expenses), net	2,654	-	-	9,463	-	12,117
Operating profit (loss) before finance income (costs)	117,127	(33,835)	54,222	9,463	-	146,977
Inventories	521,119	98,344	108,119	-	-	727,582
Depreciation and amortization	18,080	10,702	10,438	-	-	39,220
Property, plant and equipment, net	286,044	64,126	65,352	-	-	415,522
Intangible assets	379	48,995	446	-	-	49,820
	Europe	Latin America	North America		Africa and Asia	Total
Net operating revenue per geographical region	152,614	865,308	33,672		4,493	1,056,086

September, 30 2021

	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Eliminations between segments	Consolidated
Net operating revenue	519,618	126,239	294,809	-	940,666
Cost of sales and services	(251,419)	(111,967)	(272,359)	-	(635,745)
Transfers remitted	954	-	49,024	(49,978)	-
Transfers received	(49,024)	-	(954)	49,78	-
Gross profit	220,129	14,272	70,520	-	304,921



## Romi S.A.

### Notes to the interim financial information at September 30, 2022

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

Operating (expenses) income:	-	-	-	-	-
Selling expenses	(57,749)	(12,962)	(6,548)	-	(77,259)
General and administrative expenses	(25,189)	(24,076)	(13,632)	-	(62,897)
Research and development	(14,567)	-	(5,601)	-	(20,168)
Management fees	(5,488)	-	(5,600)	-	(11,088)
Other operating income	-	-	-	-	0
(expenses), net	2,173	1,861	-	-	4,034
Operating profit (loss) before finance income (costs)	119,309	(20,905)	39,139	-	137,543
Inventories	403,023	95,654	85,666	-	584,342
Depreciation and amortization	13,421	8,984	8,795	-	31,200
Property, plant and equipment, net	148,389	78,137	123,258	-	349,784
Intangible assets	1,034	64,267	8	-	65,310
	<b>Europe</b>	<b>Latin America</b>	<b>North America</b>	<b>Africa and Asia</b>	<b>Total</b>
	0	0	0	0	0
Net operating revenue	165,958	723,254	26,772	24,680	940,663
per geographical region					

# Romi S.A.

## Notes to the interim financial information at September 30, 2022

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

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### 19 Future commitments

On April 10, 2017, the Company and Centrais Elétricas Cachoeira Dourada S,A, - CDSA, belonging to Endesa, decided to amend the agreement for the supply of electric energy entered into on May 1, 2007, which intended to contract a volume of electric energy according to the Company's needs, On May 30, 2019, the Company entered into an electric energy purchase agreement with Engie Brasil Energia Comercializadora LTDA - Engie, for the periods following the ongoing agreement with CDSA, As a result, the supply of electric energy has been extended for further three years, up to December 31, 2023, and has reflected the following commitments that will be adjusted annually by the General Market Price Index (IGP-M),

Year of supply	Amount
2022	17,634
2023	18,368
2024	16,128
2025 onward	15,502
	<u>67,632</u>

The Company's management believes that this agreement is compatible with the electricity requirements for the contracted period,

### 20 Events after the reporting period

- (i) Subsidiaries: Rominor Comércio, Empreendimentos e Participações S,A, ("Rominor Comércio")

On October 11, 2022, through its subsidiary Rominor Comércio, the Company entered into a property sale agreement with third parties, for the land located at Avenida Bandeirantes, Lote 07, with total area of 24,159 m<sup>2</sup>, in the city of Santa Bárbara d'Oeste, for the gross amount of R\$10,500,

\* \* \*

# 3Q22 Earnings Release

October 25, 2022



## September 30, 2022

**Share price at 10/24/2022**  
ROMI3 - R\$16.51 per share

**Market value**  
R\$1,331,8 million  
US\$253.2 million

**Number of shares**  
Common: 80,667,314  
Total: 80,667,314

**Free float = 50.8%**

**Earnings Conference Call broadcast over the web in Portuguese, with simultaneous translation into English**

October 26, 2022

11 a.m. (São Paulo) | 3 p.m. (London) | 10 a.m. (New York)

[https://us02web.zoom.us/webinar/register/WN\\_UQPuQVYQSzuYIQ4pvjvufA](https://us02web.zoom.us/webinar/register/WN_UQPuQVYQSzuYIQ4pvjvufA)

ID Zoom: 820 3245 1919

Dial-in number: +55 (11) 4632-2236

International dial-in numbers: <https://us02web.zoom.us/j/82032451919>

**Santa Bárbara d'Oeste - São Paulo, September 30, 2022**

Romi S.A. ("Romi" or "Company") (B3: ROMI3), domestic market leader in the Machine Tools and Plastic Processing Machines markets, as well as an important producer of Rough and Machined Cast Iron Parts, announces its results for the third quarter of 2022 ("3Q22"). Except where otherwise stated, the Company's operating and financial information is presented on a consolidated basis, in accordance with the International Financial Reporting Standards (IFRS)

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

**Investor Relations Contact**

**Fábio B. Tair**

Investor Relations Officer  
+55 (19) 3455-9418  
dri@romi.com

## Highlights

**EBITDA adjusted in 3Q22 was R\$82.6M (+23.6% over 3Q21);**

**Order backlog reaches R\$816.2M at the end of 3Q22 (+14.8% over 3Q21)**

- Consolidated net operating revenue in 3Q22 reached R\$398.7 million, up 8.8% over 3Q21, reflecting the consistent increase in incoming orders observed in recent quarters.
- At the Romi Machiners Unit, net operating revenue increased by 16.9% in 3Q22 compared to 3Q21, due to the resumption of orders in the domestic and foreign markets. The increase in revenue, coupled with an effective control over operating expenses, resulted in an increase of 6.6% in operating profit compared to 3Q21;
- At the Rough and Machined Cast Iron Parts Unit, net operating revenue increased by 27.3% in 3Q22 compared to 3Q21, with the continuity of deliveries of large parts and the recovery of the other segments. Operating margin grew by 6.9 p.p., reflecting the higher production volume and improved operational efficiency;
- In 3Q22, the order backlog at the Burkhardt+Weber Unit reached R\$176.0 million, an increase of 21.6% compared to 3Q21, in euros reached €34.7 million an increase of 50.9% reflecting the gradual resumption of projects that had been suspended due to the COVID-19 pandemic;
- At the end of 3Q22, the Company's order backlog reached R\$816.2 million, an increase of 14.8% in comparison to 3Q21, with highlights to the Burkhardt+Weber Machines and Raw and Machined Cast Iron Parts business units;
- ROMI launches ESG Portal, in line with the best market practices ("see ESG section at ROMI").

R\$'000	Quarterly					Acumulated		
	3Q21 <sup>3</sup>	2Q22	3Q22	Chg. 3Q22/2Q22	Chg. 3Q22/3Q21	9S21	9S22	Chg. 2022/2021
<b>Revenues Volume</b>								
<b>Romi Machines (units)</b>	312	294	355	20,7%	13,8%	863	905	4,9%
<b>Burkhardt+Weber (units)</b>	6	3	2	-33%	-67%	11	5	-54,5%
<b>Rough and Machined Cast Iron Parts (tons)</b>	7.819	6.519	7.294	12%	-7%	20.956	19.374	-7,6%
<b>Net Operating Revenue</b>	<b>366.577</b>	<b>372.062</b>	<b>398.690</b>	<b>7,2%</b>	<b>8,8%</b>	<b>940.665</b>	<b>1.056.087</b>	<b>12,3%</b>
<i>Gross margin (%)</i>	<i>31,3%</i>	<i>28,2%</i>	<i>34,3%</i>			<i>32,4%</i>	<i>31,0%</i>	
<b>Operating Income (EBIT)</b>	<b>56.122</b>	<b>40.345</b>	<b>78.067</b>	<b>93,5%</b>	<b>39,1%</b>	<b>137.542</b>	<b>146.977</b>	<b>6,9%</b>
<i>Operating margin (%)</i>	<i>15,3%</i>	<i>10,8%</i>	<i>19,6%</i>			<i>14,6%</i>	<i>13,9%</i>	
<b>Operating Income (EBIT) - adjusted</b>	<b>56.122</b>	<b>40.345</b>	<b>68.603</b>	<b>70,0%</b>	<b>22,2%</b>	<b>137.542</b>	<b>137.513</b>	<b>0,0%</b>
<i>Operating margin (%) - adjusted</i>	<i>15,3%</i>	<i>10,8%</i>	<i>17,2%</i>			<i>14,6%</i>	<i>13,0%</i>	
<b>Net Income</b>	<b>85.850</b>	<b>33.000</b>	<b>64.920</b>	<b>96,7%</b>	<b>-24,4%</b>	<b>149.413</b>	<b>128.424</b>	<b>-14,0%</b>
<i>Net margin (%)</i>	<i>23,4%</i>	<i>8,9%</i>	<i>16,3%</i>			<i>15,9%</i>	<i>12,2%</i>	
<b>Net Income - adjusted</b>	<b>40.789</b>	<b>33.000</b>	<b>55.771</b>	<b>69,0%</b>	<b>36,7%</b>	<b>104.352</b>	<b>119.275</b>	<b>14,3%</b>
<i>Net margin (%) - adjusted</i>	<i>11,1%</i>	<i>8,9%</i>	<i>14,0%</i>			<i>11,1%</i>	<i>11,3%</i>	
<b>EBITDA</b>	<b>66.826</b>	<b>52.502</b>	<b>92.068</b>	<b>75,4%</b>	<b>37,8%</b>	<b>168.741</b>	<b>184.629</b>	<b>9,4%</b>
<i>EBITDA margin (%)</i>	<i>18,2%</i>	<i>14,1%</i>	<i>23,1%</i>			<i>17,9%</i>	<i>17,5%</i>	
<b>EBITDA - adjusted</b>	<b>66.826</b>	<b>52.502</b>	<b>82.604</b>	<b>57,3%</b>	<b>23,6%</b>	<b>168.741</b>	<b>175.165</b>	<b>3,8%</b>
<i>EBITDA margin (%) - adjusted</i>	<i>18,2%</i>	<i>14,1%</i>	<i>20,7%</i>			<i>17,9%</i>	<i>16,6%</i>	
<b>Investments (<sup>4</sup>)</b>	<b>25.696</b>	<b>34.262</b>	<b>42.418</b>	<b>23,8%</b>	<b>65,1%</b>	<b>63.414</b>	<b>99.775</b>	<b>57,3%</b>

(\*) 9M21: On March 20, 2019, the Company filed for a writ of mandamus in order to recover taxes that it believes were unduly paid in the last five years, since IRPJ (corporate income tax) and CSLL (social contribution on net income) were not levied on the amounts related to monetary adjustment and late payment interest on the refund of tax credits. This subject was submitted to the analysis of general repercussion on September 24, 2021 when, judging extraordinary appeal 1.063.187, the Supreme Federal Court (STF), by unanimous decision, ruled on the non-levy of IRPJ and CSLL on the amounts related to monetary adjustment and interest on the refund of tax credits, as transcribed below: "The levy of IRPJ and CSLL on the amounts related to the Selic rate received due to claim for refund of undue payment is unconstitutional". The effects of the acknowledgment represented the following impacts on the statements of income: (i) finance income: R\$2.1 million; and (ii) income tax and social contribution on income: R\$42.9 million.

3Q22 / 9M22: adjusted by the amounts of: (i) EBIT and EBITDA in the amount of R\$9,463; and (ii) Profit in the amount of R\$9,149, referring to the recognition of the impacts of the Vila Romi Residence project, as described in the section "Vila Romi Residence (real estate project)".

(\*\*) Of the investments made in 3Q21, 2Q22 and 3Q22, the amounts of R\$9.4, R\$23.7 and R\$16.8 million refer to machines manufactured by the Company that were allocated to the machine rental business, a new solution launched in the third quarter of 2020.



## Corporate Profile



Romi, founded in 1930, is the leader in the Brazilian industrial machinery and equipment market, and an important manufacturer of rough and machined cast iron parts.

The Company is listed on B3's "New Market", which is reserved for companies with a higher level of corporate governance. Romi manufactures machine tools (Conventional Lathes, Computerized Numerical Control (CNC) Lathes, Lathing Centers, Machining Centers, Vertical and Horizontal Heavy and Extra-Heavy Lathes and Drilling Mills), Plastic Injection or Blow Molding Machines and ductile or CDI gray cast iron parts, either in raw or machined form. The Company's cutting-edge products and services, which feature Industry 4.0 technologies, enable the smart use of the data generated, whether through built-in artificial intelligence or through the transfer of big data over the networks (connectivity) to a central analysis site. This equipment is sold worldwide and used by a number of industrial segments, such as the agricultural machinery, capital goods, consumer goods, packaging, tooling, hydraulic equipment, sanitation, automotive and wind energy industries, among many others.

The Company has thirteen manufacturing units, four of which for final assembly of industrial machinery, two foundries, four units for machining of mechanical components, two units for manufacture of steel sheet components, and a unit for assembly of electronic panels. Of these, eleven are located in Brazil and two in Germany. The Company has an installed production capacity of approximately 2,900 industrial machines and 50,000 thousand metric tons of castings per year.

## Current Economic Scenario

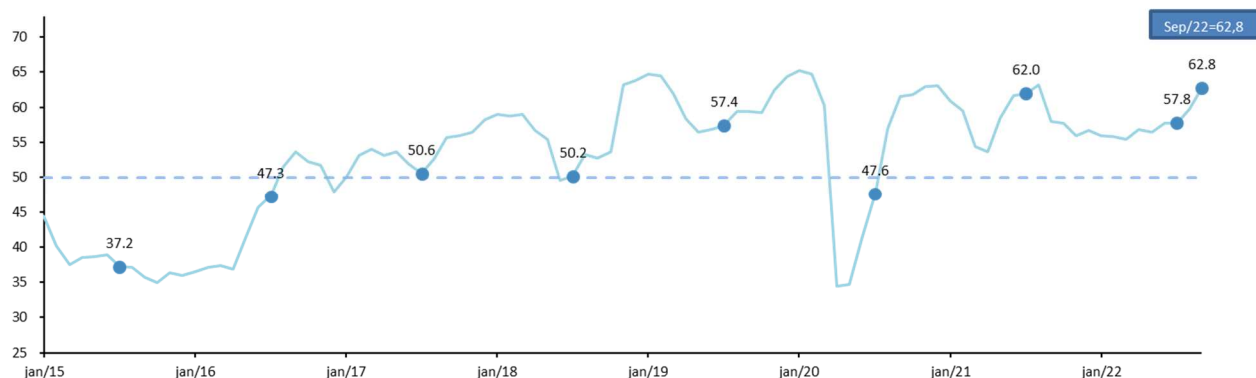
Year 2022 continued to indicate a favorable environment for investments, as we can see in the business confidence indexes and the use of installed capacity. This recovery in business volume can be noticed in all units, both in businesses in the domestic market and in exports and more recently at the Burkhardt Weber business unit. Although the current level of real interest rates and the prospects indicate its increase and the current exchange rate level represent new challenges to competitiveness of the national industry, the costs and the global logistics availability, as well as the impacts of geopolitical conflicts, continue stimulating the production in Brazil.

In view of the more concrete signs of this resumption, the Company prepared itself, especially in relation to orders for raw materials and components along the supply chain, which have allowed us to serve customers in an appropriate and competitive period. Romi is prepared to continue to support its customers by providing high-technology products, within deadlines suitable to the market's needs.

In the foreign market we have also noted a recovery of machine orders, not only for Romi Machines, but also for BW Machines, the latter with relevant orders placed in the last quarters. These orders reflect the economic recovery and, consequently, the growing volume of opportunities both in the Asian continent and in Europe.

The Industrial Entrepreneur Confidence Index (ICEI) continues to show, in 2022, the recovery that started in 2021, and in recent months this index has stabilized at a level considered very positive for new investments.

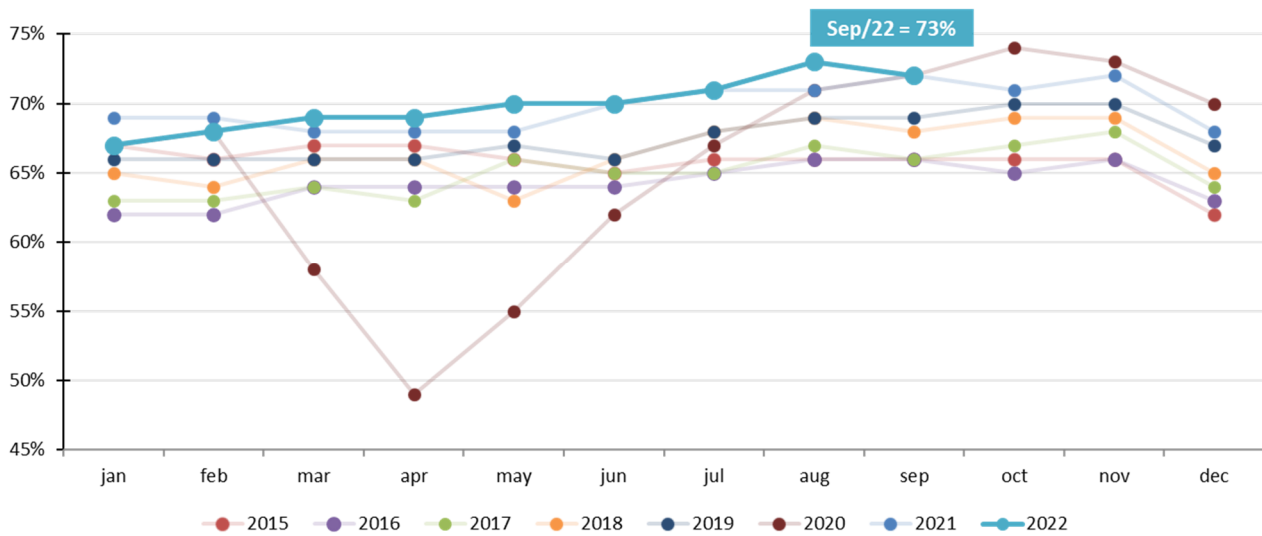
### *Industrial Entrepreneur Confidence Index - ICEI*



Source: CNI - ICEI, September 2022

Having suffered the impact of the pandemic, the Installed Capacity Utilization (UCI) index of the domestic industry in general, released by the National Confederation of Industry (CNI), has shown a constant evolution in 2022, and in June it reached the level of 73%, the highest level for that month since 2015, which continues to stimulate investments.

### Average Installed Capacity Utilization (UCI)



Source: CNI - UCI, September 2022

The past few years have been marked by an environment of uncertainty and high volatility, with major challenges in relation to production volume management, for example Accordingly, we continue to implement actions to streamline the structure, with a more agile and flexible planning and manufacturing process, to respond quickly to the demand volatility. Over the past few years we have made several optimizations, especially in indirect structures and internal processes automation. We also reinforced the focus on cost and expense reduction projects, in addition to investing in automation and productivity, focusing on the increase of profitability, which can be noted since 2017. Strategically, we have defined the development of new product generations as a priority, and have advanced significantly in terms of technological content, aligned to the needs of Industry 4.0, and the lines launched in 2018 and 2019 have been consolidating successfully in the domestic and foreign markets. This gives us great confidence that we are well prepared to keep seizing the opportunities arising from the rebound in the domestic and foreign economies.



## Market

The Company's main leading edges in the market - ongoing investments in the development of cutting-edge products and solutions, nationwide distribution network, own permanent technical assistance service, machine rental, availability of attractive customer credit packages in local currency, and short product delivery times - are all recognized by the customers, giving the Romi brand name a traditional and prestigious reputation.

### Incoming Orders

Order Entry (R\$ 000) Gross Values, sales taxes included	3Q21	2Q22	3Q22	Chg. 3Q22/2Q22	Chg. 3Q22/3Q21	9M21	9M22	Chg. 22/21
Romi Machines	241.335	283.333	240.161	-15,2%	-0,5%	656.008	716.219	9,2%
Burkhardt+Weber Machines	29.896	53.725	41.254	-23,2%	38,0%	110.141	136.394	23,8%
Rough and Machined Cast Iron Parts	126.711	143.276	82.207	-42,6%	-35,1%	381.622	319.416	-16,3%
<b>Total *</b>	<b>397.942</b>	<b>480.333</b>	<b>363.623</b>	<b>-24,3%</b>	<b>-8,6%</b>	<b>1.147.771</b>	<b>1.172.028</b>	<b>2,1%</b>

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

Although the environment presents uncertainties, both related to the pandemic and to geopolitical events, the recovery of industrial activities in Brazil started in mid-2020 continued throughout 2021 and 2022. The confidence of the industrial entrepreneur and the use of installed capacity have been showing favorable levels, demonstrating that the environment of optimism remains in 2022. In the foreign market, the recent resumption of the main markets boosted the volume of new orders, as well as the consolidation of new generations of machines launched in recent years, with significant evolution of embedded technology and productivity. The new generations of products mentioned above, with important technological developments in the mechatronics, thermal compensation and connectivity aspects, also allowed the Company to seek competitive alternatives to enable new business for its customers, such as machine rental. In 3Q22, 140 new machines were leased (111 machines in 3Q21), with contracts representing approximately R\$45.0 million (R\$28.4 million in 3Q21). Since the launch of this solution in the market in June 2020, 413 machines have been leased, with contracts representing R\$93.9 million. These contracts are effective for 12 to 24 months.

The German subsidiary BW, in 3Q22, showed growth in new orders, which totaled R\$41.2 million, an increase of 38.0%, in euros this growth was of 62.5% comparison with the same period of 2021. Projects in both Asia and Europe are recovering, following the gradual recovery of the economy in these continents.

The Cast and Machined Products Unit presented a reduction of 35,1% in the entry of orders, as a result of new projects linked to wind energy, which, given the drop in energy prices, were being reviewed.

## Order Backlog

Order Backlog (R\$ 000) Gross Values, sales taxes included	3Q21	2Q22	3Q22	Chg. 3Q22/2Q22	Chg. 3Q22/3Q21
Romi Machines	380.419	409.224	394.019	-3,7%	3,6%
Burkhardt+Weber Machines	144.727	167.937	175.982	4,8%	21,6%
Rough and Machined Cast Iron Parts	185.538	327.143	246.154	-24,8%	32,7%
<b>Total *</b>	<b>710.685</b>	<b>904.304</b>	<b>816.155</b>	<b>-9,7%</b>	<b>14,8%</b>

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

At the end of the third quarter of 2022, the order backlog grew by 14.8% compared to the same period in 2021. This growth occurred in all business units, with emphasis on the increase in the business volume of Burkhardt+Weber Machines and Rough and Machined Cast Iron Parts, in the domestic and foreign markets, which has shown an important recovery since 2021.

## Operational Performance

### Net Operating Revenue by Business Unit

The net operating revenue posted in 3Q22 reached R\$398.7 million, 8.8% higher than in 3Q21, especially at the Romi Machines and Rough and Machined Cast Iron Parts Business Units.

Net Operating Revenue (R\$ 000)	Quarterly					Accumulated		
	3Q21	2Q22	3Q22	Var. 3Q22/2Q22	Var. 3Q22/3Q21	9M21	9M22	Chg. 22/21
Romi Machines	194,669	203,242	227,557	12.0%	16.9%	519,618	608,088	17.0%
Burkhardt+Weber Machines	55,064	43,033	22,333	-48.1%	-59.4%	126,239	76,595	-39.3%
Rough and Machined Cast Iron Parts	116,844	125,787	148,800	18.3%	27.3%	294,809	371,404	26.0%
<b>Total</b>	<b>366,577</b>	<b>372,062</b>	<b>398,690</b>	<b>7.2%</b>	<b>8.8%</b>	<b>940,666</b>	<b>1,056,087</b>	<b>12.3%</b>

#### Romi Machines

The net operating revenue of this Business Unit reached R\$227.6 million in 3Q22, an increase of 16.9% compared to 3Q21, reflecting the recovery in the volume of orders in the domestic and foreign markets and the significant increase in revenues with machine rental, a business launched by Romi in mid-2020.

#### Burkhardt + Weber Machines

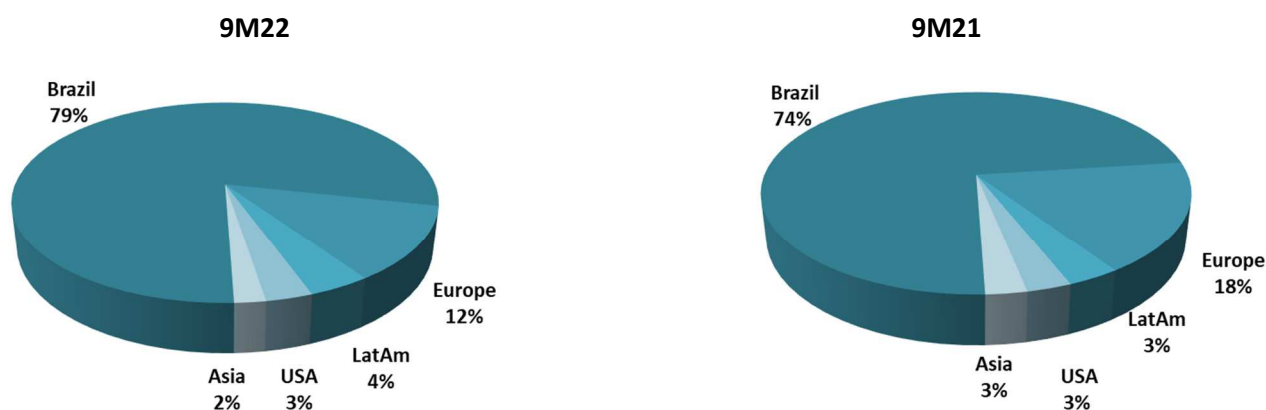
In 3Q22 the revenue of the German subsidiary BW in Reais was 59.4% lower than in 3Q21 as a result of the larger concentration of machine deliveries from the second quarter of this year.

### Rough and Machined Cast Iron Parts

The net operating revenue of this Business Unit totaled R\$148.8 million in 3Q22, up 27.3% over 3Q21, due to the continuity of business related to large rough and machined cast iron parts for the energy sector and the recovery of the other segments served by this unit.

### Net Operating Revenue per Geographical Region

The domestic market accounted for 79% of Romi's consolidated revenue in 9M22 (73% in 9M21). Considering the revenue obtained in foreign markets, which takes into account sales by Romi's subsidiaries abroad (Germany, China, United States, Italy, United Kingdom, France, Mexico and Spain) and direct sales to other markets, the distribution of Romi's consolidated revenue by geographical region was the following:



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

Foreign Sales	Quarterly					Accumulated		
	3Q21	2Q22	3Q22	Var. 3Q22/2Q22	Chg. 3Q22/3Q21	9M21	9M22	Chg. 21/20
Net Sales (R\$ million)	106.3	90.2	81.3	-9.9%	-23.5%	256.5	231.0	-9.9%
Net Sales (US\$ million)	20.3	18.2	15.9	-12.6%	-21.7%	48.5	45.8	-5.6%

### Gross and Operating Margins

The gross margin obtained in 3Q22 was 34.3%, an increase of 3.0 p.p. compared to 3Q21, due to the increase in the gross margin of the Rough and Machined Cast Iron Parts Unit. The operating margin (EBIT) increased by 1.9 p.p. in the same period. The higher volume of revenues, combined with the focus on projects aimed at operating efficiency and the efficient control over operating expenses, resulted in this growth in operating margins.

	Quarterly					Accumulated		
	3Q21	2Q22	3Q22	Chg. p.p. 3Q22/2Q22	Chg. p.p. 3Q22/3Q21	9M21	9M22	Chg. pp 2022/2021
<b>Gross Margin</b>								
Romi Machines	41.8%	36.6%	41.3%	4.6	(0.5)	42.4%	39.9%	(2.4)
Burkhardt+Weber Machines	12.7%	9.4%	6.2%	(3.2)	(6.5)	11.3%	-0.9%	(12.3)
Rough and Machined Cast Iron Parts	22.6%	21.1%	28.0%	6.9	5.4	23.9%	23.0%	(0.9)
<b>Total</b>	<b>31.3%</b>	<b>28.2%</b>	<b>34.3%</b>	<b>6.1</b>	<b>3.0</b>	<b>32.4%</b>	<b>31.0%</b>	<b>(1.4)</b>

	Quarterly					Accumulated		
	3Q21	2Q22	3Q22	Chg. p.p. 3Q22/2Q22	Chg. p.p. 3Q22/3Q21	9M21	9M22	Chg. pp 2022/2021
<b>EBIT Margin - Adjusted</b>								
Romi Machines	23.8%	15.3%	21.7%	6.4	(2.1)	23.0%	19.3%	(3.7)
Burkhardt+Weber Machines	-11.0%	-16.2%	-50.2%	(34.1)	(39.2)	-16.6%	-44.2%	(27.6)
Rough and Machined Cast Iron Parts	13.6%	12.9%	20.4%	7.5	6.9	13.3%	14.6%	1.3
<b>Total</b>	<b>15.3%</b>	<b>10.8%</b>	<b>17.2%</b>	<b>6.4</b>	<b>1.9</b>	<b>14.6%</b>	<b>13.0%</b>	<b>(1.6)</b>

(\*) **3Q22 / 9M22**: adjusted for the recognition of the result of the “Vila Romi Residence” project, as described in this report.

### Romi Machines

The gross margin of this Business Unit in 3Q22, in view of the recovery in relation to the immediately previous quarter, returned to the best historical levels and remained stable when compared to 3Q21. The operating margin (EBIT) resulted in a reduction of -2.1 p.p. resulted from the increase in business expenses related to fair participation and logistics costs in 3Q22, when the same comparison period.

### Burkhardt + Weber Machines

The gross margin and the operating margin of this business unit in 3Q22 decreased by -6.5 p.p. and -39.2 p.p., respectively, when compared to 3Q21. Both periods presented very low net operating revenue due to the lack of machine deliveries, which makes it difficult to compare margins in these periods.

### Rough and Machined Cast Iron Parts

In 3Q22, the gross margin of this Business Unit grew by 5.4 p.p. compared to 3Q21, and its operating margin (EBIT) grew by 6.9 p.p. in the same comparison period. This growth was due to the higher volume of revenues and production in 3Q22, reflecting the deliveries of large castings and machined parts, the recovery of the other manufacturing segments, and the projects focused on increasing productivity and operational efficiency.

### EBITDA and EBITDA Margin

In 3Q22, the operating cash generation as measured by EBITDA amounted to R\$92.1 million, representing an EBITDA margin of 22.8% in the quarter, as shown in the table below:

Reconciliation of Net Income to EBITDA (R\$ 000)	Quarterly					Accumulated		
	3Q21	2Q22	3Q22	Chg. 3Q22/2Q22	Chg. 3Q22/3Q21	9M21	9M22	Chg. 2022/2021
<b>Net Income</b>	85,850	33,000	64,920	96.7%	-24.4%	149,413	128,424	-14.0%
Income tax and social contributions	(28,159)	5,121	18,059	252.6%	-164.1%	(7,950)	30,453	-483.1%
Net Financial Income	(1,569)	2,224	(4,912)	-320.9%	213.1%	(3,921)	(11,900)	203.5%
Depreciation and amortization	10,704	12,157	14,001	15.2%	30.8%	31,199	37,652	20.7%
<b>EBITDA</b>	<b>66,826</b>	<b>52,502</b>	<b>92,068</b>	<b>75.4%</b>	<b>37.8%</b>	<b>168,741</b>	<b>184,629</b>	<b>9.4%</b>
<b>EBITDA Margin</b>	<b>18.2%</b>	<b>14.1%</b>	<b>23.1%</b>	<b>63.6%</b>	<b>26.7%</b>	<b>17.9%</b>	<b>17.5%</b>	<b>-2.5%</b>
<b>EBITDA - Adjusted (*)</b>	<b>66,826</b>	<b>52,502</b>	<b>82,604</b>	<b>57.3%</b>	<b>23.6%</b>	<b>168,741</b>	<b>175,165</b>	<b>3.8%</b>
<b>EBITDA Margin - Adjusted (*)</b>	<b>18.2%</b>	<b>14.1%</b>	<b>20.7%</b>	<b>46.8%</b>	<b>13.7%</b>	<b>17.9%</b>	<b>16.6%</b>	<b>-7.5%</b>
<b>Total Net Operating Revenue</b>	<b>366,577</b>	<b>372,062</b>	<b>398,690</b>	<b>7.2%</b>	<b>8.8%</b>	<b>940,666</b>	<b>1,056,087</b>	<b>12.3%</b>

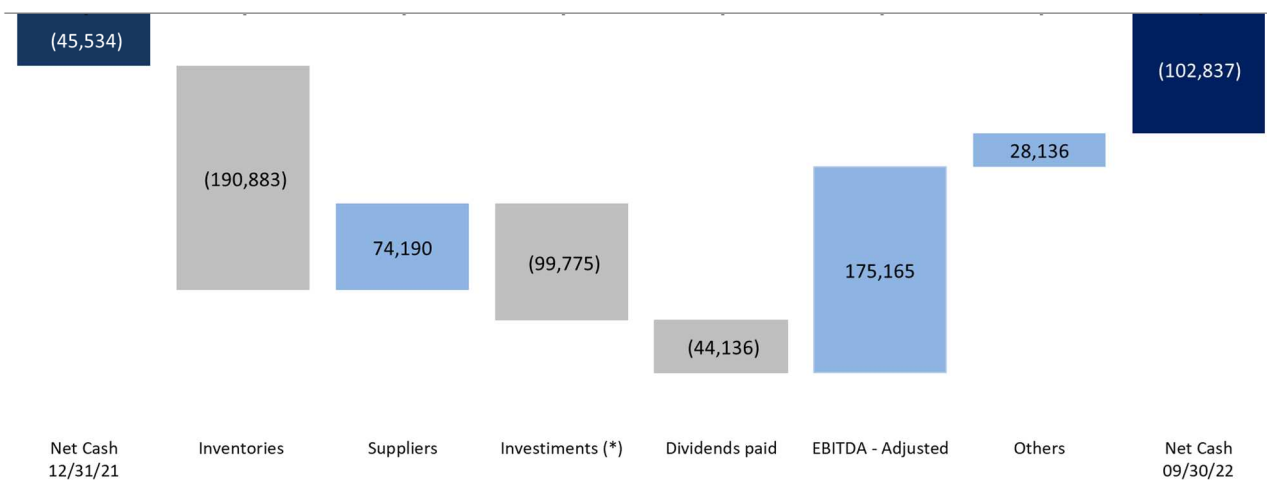
(\*) **3Q22 / 9M22**: adjusted for the recognition of the result of the “Vila Romi Residence” project, as described in this report.

### Adjusted Profit for the Period

The profit for 3Q22 was R\$55.8 million, an increase of 36.7% compared to the adjusted profit for 3Q21.

## Evolution of Net Cash (Debt) Position

The main changes in net cash position during the first half of 2022 (1H22), in thousands of Reais, are described below:



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

In 9M22, the Company's net cash position presented the following main changes:

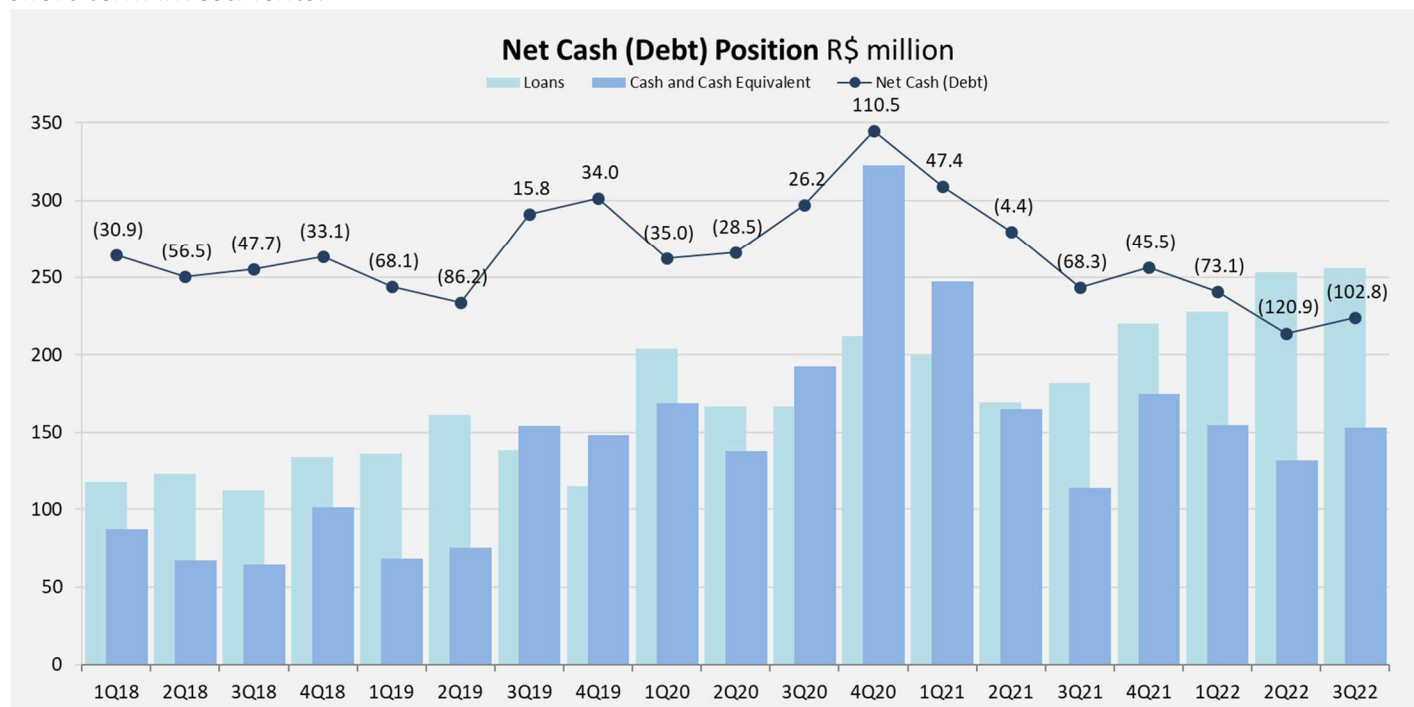
- Increase in inventories due to the growth of the order backlog, inflation aspects and the increase in the delivery time of important suppliers;
- Payment of interest on capital and interim dividends, declared in December 2021, February 2022, March 2022 and June 2022, paid up to September 30, 2022; and
- Investments made in 2022 aimed at the maintenance, productivity, flexibility and competitiveness of the other units in the manufacturing facilities and, mainly, related to the new machine rental business.

## Financial Position

Short-term investments are made with prime financial institutions with low credit risk and their yield is mainly pegged to the Interbank Certificate of Deposit (CDI). The consolidated net cash position as at September 30, 2022 was negative by R\$102.8 million.

The Company's borrowings are used mainly for investments in the modernization of its manufacturing facilities, research and development of new products, and financing of exports and imports. As at September 30, 2022, the amount of financing in local currency was R\$57.8 million, and in foreign currency R\$198.0 million, totaling R\$255.8 million, of which R\$65.0 million maturing in up to 12 months.

As at September 30, 2022, the Company recorded R\$153.0 million as cash and cash equivalents and short-term investments.



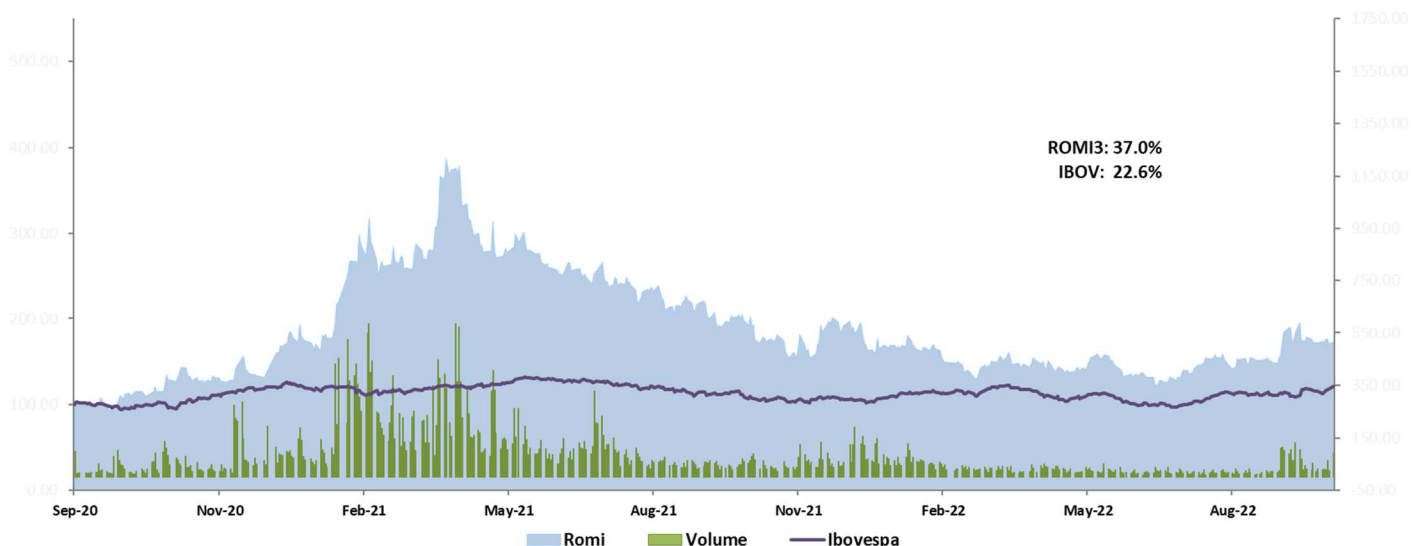
The balances recorded under "Finame Manufacturer Financing" are not used in the calculation of the Company's net debt.

As at September 30, 2022, the Company did not have any derivative transactions.

## Capital Markets

### Share Performance Romi3 x Ibovespa

Period: 9/01/2020 to 10/24/2022



Source: B3

On October 24, 2022 the Company's common shares (ROMI3), which were quoted at R\$16.51, posted valuation of 37.0% since September 30, 2020 and desvaluation of 10.3% since December 31, 2021. The Bovespa Index (Ibovespa) went up by 22.6% and 10.7%, respectively, in the same periods.

The Company's market capitalization on October 24, 2022 was R\$1,331,8 million. The average daily trading volume during 3Q22 was R\$6.7 million.



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## Vila Romi Residence

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In April 2022, through the subsidiary Rominor Empreendimentos Imobiliários S.A. (Rominor), there was the launch of the closed subdivision Vila Romi Residence, which has 350 lots between 300m<sup>2</sup> and 884m<sup>2</sup>, whose delivery and completion forecast is by the end of 2024. Currently, 350 lots have been sold, with the General Sales Value (“GSV”) estimated at around R\$137 million. The interest of Rominor, a wholly-owned subsidiary of the Company in this project, is 50% of GSV.

The payment terms ranged from cash, and can be financed for up to 10 years, with 10% of the total land value being mandatory. The financing installments are monetarily adjusted by the IPC-A, plus 12% interest per year. In cases where the land was financed, the property itself appears as a guarantee for the payment of the installments.

As of the date of this interim financial information, the subsidiary Rominor had received approximately R\$27.6 million (amount plus monetary adjustment and interest), of which R\$13.9 million are recorded under advances from customers, in current liabilities.

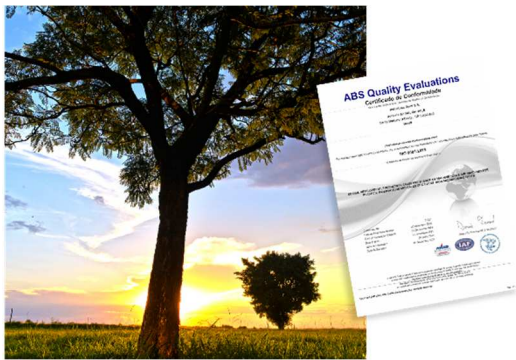
Management, based on CPC47 - Revenue from Contracts with Customers and the applicable CVM rules, adopted as a criterion for the recognition of the enterprise's revenue the *Percentage of Completion* (POC) methodology, where revenue and the respective costs are recognized in profit or loss in proportion to the percentage of completion of the infrastructure works, through measurement reports issued monthly. As at September 30, 2022, the percentage of completion of the works was 13.15% according to the aforementioned construction measurement report, which resulted in the following impacts on the quarterly information: (i) Net operating revenue: R\$10.0 million; (ii) EBIT/EBITDA: R\$9.5 million; and (iii) profit for the period: R\$9.1 million.

## ESG at ROMI

### ROMI launches ESG Portal, in line with market best practices

Aiming at the best market practices, in September 2022 ROMI launched its ESG Portal, thus being aligned with companies that have a high level of governance, in addition to reinforcing its focus on sustainable and socially committed operations.

The ESG program, whose acronym means “Environmental, Social and Governance”, has the main objective of disclosing the main actions related to the company's environmental, social and governance practices. In recent years, the term ESG has gained more visibility due to a greater concern of the market, government and society with objectives and practices increasingly present in the daily lives of companies. In its actions related to the Environment, ROMI discloses its main data related to the consumption of water, electricity and waste management, in addition to its commitment to the management of these indicators.



It is also possible to check some actions applied in products and processes that contribute to actions related to the Environment.

Committed to social actions, ROMI has been concerned with Social Responsibility since its foundation, always working to be a transforming factor in the local community, through education and culture. In the new portal, it is possible to check all the actions that contribute to society's development, such as cultural support to entities and social projects. Also noteworthy are the actions that the company has taken to integrate and qualify its employees, with a focus on training and internal programs. Another highlight is the Inclusion and Diversity actions, ROMI has increasingly invested in becoming a more inclusive company and providing equal opportunities for all, without age, gender or race discrimination.





As part of the Ethos Institute's Business Pact for Integrity and Against Corruption since 2021, ROMI's Governance actions have followed a strict internal control, assuming the commitment to disclose Brazilian anti-corruption legislation to its employees and stakeholders, so that it is fully complied with. After joining the pact, ROMI joined the Ethos Institute and has continuously improved its actions, based on the institute's diagnosis and

recommendations.

According to the CEO and Chief Executive Officer, Luiz Cassiano Rando Rosolen, the disclosure of data related to ESG and the adherence to the Business Pact for Integrity and Against Corruption of the Ethos Institute, represent the consolidation of principles and values that are part of the company. "We are increasingly committed and focused on producing value for our customers and investors in a sustainable way. These initiatives represent a series of actions instituted to achieve increasingly better results, in addition to contributing to the development of the community, a purpose that we have followed since the foundation of Fundação Romi, by our founder Américo Emílio Romi in 1957."

To check all the actions carried out by the company in all ESG pillars, visit <https://www.romi.com/esg/>.

### Consolidated Balance Sheet

IFRS (R\$ 000)

ASSETS	09/30/21	12/31/21	06/30/22	09/30/22	LIABILITIES AND SHAREHOLDER'S EQUITY	09/30/21	12/31/21	06/30/22	09/30/22
<b>CURRENT</b>	<b>1,137,982</b>	<b>1,164,282</b>	<b>1,229,703</b>	<b>1,326,286</b>	<b>CURRENT</b>	<b>574,515</b>	<b>576,153</b>	<b>633,309</b>	<b>714,791</b>
Cash and Cash equivalents	63,188	99,911	89,609	109,497	Loans and financing	34,170	70,732	72,097	64,963
Financial investments	50,283	74,786	42,537	43,471	FINAME manufacturer financing	138,253	142,830	142,329	142,990
Trade accounts receivable	193,624	237,952	241,373	233,521	Trade accounts payable	156,606	129,391	175,612	203,581
Onlending of Finame manufacturer financing	147,982	152,775	152,741	152,703	Payroll and related taxes	55,593	46,062	47,513	57,833
Inventories	584,342	536,699	645,892	727,582	Taxes payables	23,225	21,246	18,616	34,163
Recoverable taxes	84,277	48,935	35,315	39,495	Advances from customers	107,083	103,997	120,290	142,422
Other receivables	14,286	13,224	22,236	20,017	Related parties	4,886	7,680	2,983	5,743
Judicial Deposits	-	-	-	-	Dividends	25,513	18,191	21,418	22,110
					Provision for contingent liabilities	1,525	1,445	2,349	2,406
					Other payables	27,661	34,579	30,102	38,580
<b>NON CURRENT</b>	<b>330,486</b>	<b>339,204</b>	<b>336,552</b>	<b>370,365</b>	<b>NON CURRENT</b>	<b>404,876</b>	<b>413,406</b>	<b>418,701</b>	<b>444,656</b>
Trade accounts receivable	24,778	20,714	19,152	31,243	Loans and financing	147,600	149,499	180,986	190,842
Onlending of Finame manufacturer financing	217,650	218,866	203,865	217,661	FINAME manufacturer financing	211,616	219,104	199,924	216,469
Recoverable taxes	49,050	70,472	73,213	74,941	Deferred income and social contribution taxes	41,490	41,361	35,399	33,908
Deferred income and social contribution taxes	21,078	10,557	21,198	26,871	Reserve for contingencies	561	347	283	281
Judicial Deposits	12,092	12,097	12,163	12,200	Other payables	3,609	3,095	2,109	3,156
Other receivables	5,838	6,498	6,961	7,449					
<b>Investments</b>					<b>SHAREHOLDER'S EQUITY</b>	<b>919,233</b>	<b>963,288</b>	<b>971,079</b>	<b>1,016,966</b>
Property, Plant and Equipment	349,784	370,348	388,875	415,522	Capital	637,756	637,756	637,756	771,454
Investment Properties	16,621	16,621	16,579	16,004	Retained earnings	189,845	233,695	262,496	178,117
Intangible assets	65,310	64,065	53,073	49,820	Cumulative translation adjustments	91,632	91,837	70,827	67,395
					<b>NON CONTROLLING INTERESTS</b>	<b>1,559</b>	<b>1,673</b>	<b>1,693</b>	<b>1,584</b>
					<b>TOTAL SHAREHOLDER'S EQUITY</b>	<b>920,792</b>	<b>964,961</b>	<b>972,772</b>	<b>1,018,550</b>
<b>TOTAL ASSETS</b>	<b>1,900,183</b>	<b>1,954,520</b>	<b>2,024,782</b>	<b>2,177,997</b>	<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>1,900,183</b>	<b>1,954,520</b>	<b>2,024,782</b>	<b>2,177,997</b>

### Consolidated Income Statement

IFRS (R\$ thousand)

	3Q21	1Q22	2Q22	3Q22	Chg. 3Q22/2Q22	Chg. 3Q22/3Q21	9M21	9M22	Chg. 2022/2021
<b>Net Operating Revenue</b>	<b>366.577</b>	<b>285.335</b>	<b>372.062</b>	<b>398.690</b>	<b>7,2%</b>	<b>8,8%</b>	<b>940.666</b>	<b>1.056.087</b>	<b>12,3%</b>
Cost of Goods Sold	(251.945)	(199.730)	(267.095)	(261.833)	-2,0%	3,9%	(635.745)	(728.658)	14,6%
<b>Gross Profit</b>	<b>114.632</b>	<b>85.605</b>	<b>104.967</b>	<b>136.857</b>	<b>30,4%</b>	<b>19,4%</b>	<b>304.921</b>	<b>327.429</b>	<b>7,4%</b>
<i>Gross Margin %</i>	<b>31,3%</b>	<b>30,0%</b>	<b>28,2%</b>	<b>34,3%</b>			<b>32,4%</b>	<b>31,0%</b>	
<b>Operating revenues (expenses)</b>	<b>(58.510)</b>	<b>(57.040)</b>	<b>(64.622)</b>	<b>(58.790)</b>	<b>-9,0%</b>	<b>0,5%</b>	<b>(167.379)</b>	<b>(180.452)</b>	<b>7,8%</b>
Selling expenses	(26.943)	(25.587)	(32.414)	(34.181)	5,5%	26,9%	(77.259)	(92.182)	19,3%
Research and development expenses	(7.001)	(6.924)	(7.745)	(7.441)	-3,9%	6,3%	(20.168)	(22.110)	9,6%
General and administrative expenses	(21.904)	(22.117)	(21.549)	(22.791)	5,8%	4,0%	(63.549)	(66.457)	4,6%
Management profit sharing and compensation	(3.938)	(3.438)	(3.540)	(4.842)	36,8%	23,0%	(11.088)	(11.820)	6,6%
Other operating income, net	1.276	1.026	626	10.465	1571,7%	720,1%	4.685	12.117	158,6%
<b>Operating Income (loss) before Financial Results</b>	<b>56.122</b>	<b>28.565</b>	<b>40.345</b>	<b>78.067</b>	<b>93,5%</b>	<b>39,1%</b>	<b>137.542</b>	<b>146.977</b>	<b>6,9%</b>
<i>Operating Margin %</i>	<b>15,3%</b>	<b>10,0%</b>	<b>10,8%</b>	<b>19,6%</b>			<b>14,6%</b>	<b>13,9%</b>	
<b>Operating Income (loss) before Financial Results - Adjusted (*)</b>	<b>56.122</b>	<b>28.565</b>	<b>40.345</b>	<b>68.603</b>	<b>70,0%</b>	<b>22,2%</b>	<b>137.542</b>	<b>137.513</b>	<b>0,0%</b>
<i>Operating Margin % - Adjusted (*)</i>	<b>15,3%</b>	<b>10,0%</b>	<b>10,8%</b>	<b>17,2%</b>			<b>14,6%</b>	<b>13,0%</b>	
<b>Financial Results, Net</b>	<b>1.569</b>	<b>9.212</b>	<b>(2.224)</b>	<b>4.912</b>	<b>-320,9%</b>	<b>213,1%</b>	<b>3.921</b>	<b>11.900</b>	<b>203,5%</b>
Financial income	4.869	3.640	3.842	6.007	56,4%	23,4%	9.624	13.489	40,2%
Financial expenses	(3.224)	(2.841)	(3.983)	(3.459)	-13,2%	7,3%	(10.323)	(10.283)	-0,4%
Exchange gain (loss), net	(76)	8.413	(2.083)	2.364	-213,5%	-3210,5%	4.620	8.694	88,2%
<b>Operations Operating Income</b>	<b>57.691</b>	<b>37.777</b>	<b>38.121</b>	<b>82.979</b>	<b>117,7%</b>	<b>43,8%</b>	<b>141.463</b>	<b>158.877</b>	<b>12,3%</b>
Income tax and social contribution	28.159	(7.273)	(5.121)	(18.059)	252,6%	-164,1%	7.950	(30.453)	-483,1%
<b>Income (loss) for Continued Operation</b>	<b>85.850</b>	<b>30.504</b>	<b>33.000</b>	<b>64.920</b>	<b>96,7%</b>	<b>-24,4%</b>	<b>149.413</b>	<b>128.424</b>	<b>-14,0%</b>
<i>Net Margin %</i>	<b>23,4%</b>	<b>10,7%</b>	<b>8,9%</b>	<b>16,3%</b>			<b>15,9%</b>	<b>12,2%</b>	
<b>Net income - Adjusted (*)</b>	<b>40.789</b>	<b>30.504</b>	<b>33.000</b>	<b>55.771</b>	<b>69,0%</b>	<b>36,7%</b>	<b>104.352</b>	<b>119.275</b>	<b>14,3%</b>
<i>Net Margin %</i>	<b>11,1%</b>	<b>10,7%</b>	<b>8,9%</b>	<b>14,0%</b>			<b>11,1%</b>	<b>11,3%</b>	
<b>Net profit (loss) concerning:</b>									
Controlling interests	85.747	30.388	32.880	64.792	97,1%	-24,4%	149.153	128.061	-14,1%
Non controlling interests	103	116	120	128	6,7%	24,3%	260	364	40,0%
<b>EBITDA</b>	<b>66.826</b>	<b>40.059</b>	<b>52.502</b>	<b>92.068</b>	<b>75,4%</b>	<b>37,8%</b>	<b>168.741</b>	<b>184.629</b>	<b>9,4%</b>
Profit (loss) for the period	85.850	30.504	33.000	64.920	96,7%	-24,4%	149.413	128.424	-14,0%
Income tax and social contribution	(28.159)	7.273	5.121	18.059	252,6%	-164,1%	(7.950)	30.453	-483,1%
Financial result, net	(1.569)	(9.212)	2.224	(4.912)	-320,9%	213,1%	(3.921)	(11.900)	203,5%
Depreciation and amortization	10.704	11.494	12.157	14.001	15,2%	30,8%	31.199	39.220	25,7%
<i>EBITDA Margin %</i>	<b>18,2%</b>	<b>14,0%</b>	<b>14,1%</b>	<b>23,1%</b>			<b>17,9%</b>	<b>17,5%</b>	
<b>EBITDA - Adjusted (*)</b>	<b>66.826</b>	<b>40.059</b>	<b>52.502</b>	<b>82.604</b>	<b>57,3%</b>	<b>23,6%</b>	<b>168.741</b>	<b>175.165</b>	<b>3,8%</b>
<i>EBITDA Margin % - Adjusted (*)</i>	<b>18,2%</b>	<b>14,0%</b>	<b>14,1%</b>	<b>20,7%</b>			<b>17,9%</b>	<b>16,6%</b>	
Nº of shares in capital stock (th)	73.334	73.334	73.334	73.603			73.334	73.603	
Profit (loss) per share - R\$	1,17	0,41	0,45	0,88			2,03	1,74	-14,5%

(\*) **9M21**: adjusted for the impacts of the lawsuit referring to the non-levy of IRPJ and CSLL on the amounts related to monetary adjustment and interest on late payment in the refund and reimbursement of tax credits.

**3Q22 / 9M22**: adjusted by the recognition of revenue from the "Vila Romi Residence" project.



## Consolidated Cash Flow Statement

IFRS (R\$ thousand)

	3Q21	2Q22	3Q22	9M21	9M22
<b>Cash from operating activities</b>					
<b>Net Income before taxation</b>	<b>57,691</b>	<b>38,121</b>	<b>82,979</b>	<b>141,463</b>	<b>158,877</b>
Financial expenses and exchange gain	4,718	34,577	(19,466)	(5,295)	2,208
Depreciation and amortization	12,040	12,768	14,001	32,535	39,220
Allowance for doubtful accounts and other receivables	(511)	523	(481)	(1,235)	(1,143)
Proceeds from sale of fixed assets and intangibles	(249)	(350)	(4,287)	(744)	(5,804)
Provision for inventory realization	230	-	259	(3,986)	(2,989)
Reserve for contingencies	324	126	55	135	895
Trade accounts receivable	(12,661)	(46,727)	(10,982)	(10,055)	(34,799)
Onlending of Finame manufacturer financing	(9,326)	6,340	(12,579)	(30,103)	2,211
Inventories	(72,147)	(70,236)	(81,791)	(220,584)	(187,892)
Recoverable taxes, net	6,759	(835)	(11,581)	(8,086)	(11,343)
Judicial deposits	(10,116)	(55)	(37)	(10,208)	(103)
Other receivables	4,016	(2,234)	12,529	3,327	6,254
Trade accounts payable	4,795	32,926	30,488	62,634	84,462
Payroll and related taxes	10,269	9,269	10,320	19,430	11,771
Taxes payable	(8,104)	(3,412)	(3,127)	(26,482)	(23,551)
Advances from customers	5,108	15,913	22,132	36,621	38,425
Other payables	4,892	5,149	2,700	(7,150)	(7,428)
<b>Cash provided by (used in) operating activities</b>	<b>(2,272)</b>	<b>31,863</b>	<b>31,132</b>	<b>(27,783)</b>	<b>69,271</b>
Income tax and social contribution paid	(41)	(324)	(875)	(332)	(1,436)
<b>Net Cash provided by (used in) operating activities</b>	<b>(2,313)</b>	<b>31,539</b>	<b>30,257</b>	<b>(28,115)</b>	<b>67,835</b>
Financial Investments	3,974	23,249	(934)	76,883	31,315
Purchase of fixed assets	(14,223)	(35,032)	(33,444)	(56,803)	(101,863)
Sales of fixed assets	802	1,748	5,294	2,111	9,335
Purchase of intangible assets	(347)	(18)	-	(570)	(120)
<b>Net cash Used in Investing Activities</b>	<b>(9,794)</b>	<b>(10,053)</b>	<b>(29,084)</b>	<b>21,621</b>	<b>(61,333)</b>
Interest on capital paid	(36,472)	(12,714)	(15,017)	(112,108)	(46,276)
New loans and financing	22,105	(5,973)	39,420	79,637	86,065
Payments of loans and financing	(18,043)	(149)	(2,896)	(108,253)	(21,304)
Interests paid (including Finame manufacturer financing)	(12,778)	(10,635)	(16,880)	(31,686)	(39,478)
New loans in Finame manufacturer	58,414	40,697	64,225	158,388	140,520
Payment of Finame manufacturer financing	(39,183)	(40,932)	(39,474)	(109,585)	(118,031)
<b>Net Cash provided by (used in) Financing Activities</b>	<b>(25,957)</b>	<b>(29,706)</b>	<b>29,378</b>	<b>(123,607)</b>	<b>1,496</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(38,064)</b>	<b>(8,220)</b>	<b>30,551</b>	<b>(130,101)</b>	<b>7,998</b>
Exchange variation changes on cash and cash equivalents abroad	(9,424)	8,797	(10,663)	(2,129)	1,588
<b>Cash and cash equivalents - beginning of period</b>	<b>110,676</b>	<b>89,032</b>	<b>89,609</b>	<b>195,418</b>	<b>99,911</b>
<b>Cash and cash equivalents - end of period</b>	<b>63,188</b>	<b>89,609</b>	<b>109,497</b>	<b>63,188</b>	<b>109,497</b>

## Attachment I – Income Statement by Business Unit

### Income Statement by Business Units - 3Q22

R\$ 000	Romi Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron	Total
<b>Net Operating Revenue</b>	<b>227.557</b>	<b>22.333</b>	<b>148.800</b>	<b>398.690</b>
<b>Cost of Sales and Services</b>	<b>(96.455)</b>	<b>(31.421)</b>	<b>(133.957)</b>	<b>(261.833)</b>
Business Units Transfers	372	10.464	27.141	37.976
Business Units Transfers	(37.605)	-	(372)	(37.976)
<b>Gross Profit</b>	<b>93.869</b>	<b>1.376</b>	<b>41.612</b>	<b>136.857</b>
<i>Gross Margin %</i>	<b>41,3%</b>	<b>6,2%</b>	<b>28,0%</b>	<b>34,3%</b>
<b>Operating Expenses</b>	<b>(44.461)</b>	<b>(12.590)</b>	<b>(11.202)</b>	<b>(68.253)</b>
Selling	(28.098)	(4.313)	(1.770)	(34.181)
General and Administrative	(9.369)	(8.277)	(5.145)	(22.791)
Research and Development	(5.466)	-	(1.975)	(7.441)
Management profit sharing	(2.531)	-	(2.312)	(4.842)
Other operating revenue	1.002	-	-	1.002
<b>Operating Income (loss) before Financial Results</b>	<b>49.408</b>	<b>(11.214)</b>	<b>30.411</b>	<b>68.604</b>
<i>Operating Margin %</i>	<b>21,7%</b>	<b>-50,2%</b>	<b>20,4%</b>	<b>17,2%</b>
Depreciation and amortization	6.676	3.625	3.700	14.001
<b>EBITDA</b>	<b>56.083</b>	<b>(7.589)</b>	<b>34.110</b>	<b>82.604</b>
<i>EBITDA Margin %</i>	<b>24,6%</b>	<b>-34,0%</b>	<b>22,9%</b>	<b>20,7%</b>
<b>EBITDA - Adjusted (*)</b>	<b>65.547</b>	<b>(7.589)</b>	<b>34.110</b>	<b>92.068</b>
<i>EBITDA Margin % - Adjusted (*)</i>	<b>28,8%</b>	<b>-34,0%</b>	<b>22,9%</b>	<b>23,1%</b>

### Income Statement by Business Units - 3Q21

R\$ 000	Romi Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron	Total
<b>Net Operating Revenue</b>	<b>194.669</b>	<b>55.064</b>	<b>116.844</b>	<b>366.577</b>
<b>Cost of Sales and Services</b>	<b>(93.713)</b>	<b>(48.087)</b>	<b>(110.145)</b>	<b>(251.945)</b>
Business Units Transfers	287	-	19.957	20.244
Business Units Transfers	(19.957)	-	(287)	(20.244)
<b>Gross Profit</b>	<b>81.286</b>	<b>6.977</b>	<b>26.369</b>	<b>114.632</b>
<i>Gross Margin %</i>	<b>41,8%</b>	<b>12,7%</b>	<b>22,6%</b>	<b>31,3%</b>
<b>Operating Expenses</b>	<b>(34.957)</b>	<b>(13.048)</b>	<b>(10.505)</b>	<b>(58.510)</b>
Selling	(19.509)	(5.300)	(2.134)	(26.943)
General and Administrative	(8.940)	(7.748)	(4.564)	(21.252)
Research and Development	(4.986)	-	(2.015)	(7.001)
Management profit sharing	(2.146)	-	(1.792)	(3.938)
Other operating revenue	624	-	-	624
<b>Operating Income (loss) before Financial Results</b>	<b>46.329</b>	<b>(6.071)</b>	<b>15.864</b>	<b>56.122</b>
<i>Operating Margin %</i>	<b>23,8%</b>	<b>-11,0%</b>	<b>13,6%</b>	<b>15,3%</b>
Depreciation and amortization	5.466	2.269	2.969	10.704
<b>EBITDA</b>	<b>51.795</b>	<b>(3.802)</b>	<b>18.833</b>	<b>66.825</b>
<i>EBITDA Margin %</i>	<b>26,6%</b>	<b>-6,9%</b>	<b>16,1%</b>	<b>18,2%</b>

### Income Statement by Business Units - 9M22

R\$ 000	Machines	Burkhardt + Weber	Raw and Machined Cast Iron	Total
<b>Net Operating Revenue</b>	<b>608.088</b>	<b>76.595</b>	<b>371.404</b>	<b>1.056.087</b>
<b>Cost of Sales and Services</b>	(290.054)	(87.783)	(350.821)	(728.658)
Business Units Transfers	775	10.464	65.627	76.866
Business Units Transfers	(76.091)	-	(775)	(76.866)
<b>Gross Profit</b>	<b>242.717</b>	<b>(724)</b>	<b>85.436</b>	<b>327.429</b>
<i>Gross Margin %</i>	<i>39,9%</i>	<i>-0,9%</i>	<i>23,0%</i>	<i>31,0%</i>
<b>Operating Expenses</b>	<b>(125.591)</b>	<b>(33.111)</b>	<b>(31.214)</b>	<b>(189.916)</b>
Selling	(75.390)	(12.167)	(4.625)	(92.182)
General and Administrative	(30.292)	(20.944)	(15.221)	(66.457)
Research and Development	(16.310)	-	(5.800)	(22.110)
Management profit sharing	(6.253)	-	(5.568)	(11.821)
Other operating revenue	2.654	-	-	2.654
<b>Operating Income before Financial Results</b>	<b>117.127</b>	<b>(33.835)</b>	<b>54.222</b>	<b>137.513</b>
<i>Operating Margin %</i>	<i>19,3%</i>	<i>-44,2%</i>	<i>14,6%</i>	<i>13,0%</i>
Depreciation and amortization	18.080	9.134	10.438	37.652
<b>EBITDA - Adjusted (*)</b>	<b>135.206</b>	<b>(24.701)</b>	<b>64.660</b>	<b>175.165</b>
<i>EBITDA Margin % - Adjusted (*)</i>	<i>22,2%</i>	<i>-32,2%</i>	<i>17,4%</i>	<i>16,6%</i>
<b>EBITDA</b>	<b>144.670</b>	<b>(24.701)</b>	<b>64.660</b>	<b>184.629</b>
<i>EBITDA Margin %</i>	<i>23,8%</i>	<i>-32,2%</i>	<i>17,4%</i>	<i>17,5%</i>

### Income Statement by Business Units - 9M21

R\$ 000	Machines	Burkhardt + Weber	Raw and Machined Cast Iron	Total
<b>Net Operating Revenue</b>	<b>519.618</b>	<b>126.239</b>	<b>294.808</b>	<b>940.665</b>
<b>Cost of Sales and Services</b>	(251.419)	(111.967)	(272.359)	(635.745)
Business Units Transfers	954	-	49.024	49.978
Business Units Transfers	(49.024)	-	(954)	(49.978)
<b>Gross Profit</b>	<b>220.129</b>	<b>14.272</b>	<b>70.519</b>	<b>304.920</b>
<i>Gross Margin %</i>	<i>42,4%</i>	<i>11,3%</i>	<i>23,9%</i>	<i>32,4%</i>
<b>Operating Expenses</b>	<b>(100.820)</b>	<b>(35.177)</b>	<b>(31.381)</b>	<b>(167.378)</b>
Selling	(57.749)	(12.962)	(6.548)	(77.259)
General and Administrative	(25.189)	(24.076)	(13.632)	(62.897)
Research and Development	(14.567)	-	(5.601)	(20.168)
Management profit sharing	(5.488)	-	(5.600)	(11.088)
Other operating revenue	2.173	1.861	-	4.034
<b>Operating Income before Financial Results</b>	<b>119.309</b>	<b>(20.905)</b>	<b>39.138</b>	<b>137.542</b>
<i>Operating Margin %</i>	<i>23,0%</i>	<i>-16,6%</i>	<i>13,3%</i>	<i>14,6%</i>
<b>Operating loss before Financial Results - Adjusted (*)</b>	<b>119.309</b>	<b>(20.905)</b>	<b>39.138</b>	<b>137.542</b>
<i>Operating Margin % - Adjusted (*)</i>	<i>23,0%</i>	<i>-16,6%</i>	<i>13,3%</i>	<i>14,6%</i>
Depreciation and amortization	14.032	8.373	8.795	31.200
<b>EBITDA</b>	<b>133.341</b>	<b>(12.532)</b>	<b>47.933</b>	<b>168.742</b>
<i>EBITDA Margin %</i>	<i>25,7%</i>	<i>-9,9%</i>	<i>16,3%</i>	<i>17,9%</i>
<b>EBITDA - Adjusted (*)</b>	<b>133.341</b>	<b>(12.532)</b>	<b>47.933</b>	<b>168.742</b>
<i>EBITDA Margin % - Adjusted (*)</i>	<i>25,7%</i>	<i>-9,9%</i>	<i>16,3%</i>	<i>17,9%</i>



## Attachment II - Financial Statements of BW

### Balance Sheet BW

	(€ Mil)			
ASSETS	09/30/21	12/31/21	06/30/22	09/30/22
<b>CURRENT</b>	<b>24,693</b>	<b>24,277</b>	<b>24,989</b>	<b>29,208</b>
Cash and Cash equivalents	916	3,415	511	121
Trade accounts receivable	6,177	11,557	6,600	6,910
Inventories	15,194	7,611	14,529	18,595
Recoverable taxes	793	383	876	753
Deferred income and social contribution taxes	902	155	1,179	1,634
Related Parties	50	404	178	188
Other receivables	661	752	1,116	1,007
<b>Investments</b>				
Property, plant and equipment	12,638	12,581	12,277	12,225
Investment in subsidiaries	-	-	-	-
Intangible assets	10,209	9,989	9,516	9,264
<b>TOTAL ASSETS</b>	<b>47,540</b>	<b>46,847</b>	<b>46,782</b>	<b>50,697</b>
LIABILITIES AND SHAREHOLDER'S EQUITY	09/30/21	12/31/21	06/30/22	09/30/22
<b>CURRENT</b>	<b>17,364</b>	<b>14,825</b>	<b>18,889</b>	<b>24,212</b>
Loans and financing	-	-	991	2,501
Trade accounts payable	3,697	1,403	3,405	3,941
Payroll and related taxes	1,526	885	1,508	1,429
Taxes payable	420	1,164	221	461
Advances from customers	8,366	6,895	8,761	11,668
Other payables	2,878	3,487	3,132	3,038
Related Parties	477	991	871	1,174
<b>NON CURRENT</b>	<b>9,020</b>	<b>8,892</b>	<b>7,646</b>	<b>7,601</b>
Loans and financing	5,089	5,006	3,849	3,849
Deferred income and social contribution taxes	3,931	3,886	3,797	3,752
<b>SHAREHOLDER'S EQUITY</b>	<b>21,156</b>	<b>23,130</b>	<b>20,248</b>	<b>18,884</b>
Capital	7,025	7,025	7,025	7,025
Capital reserve	505	505	505	505
Profit reserve	13,626	15,600	12,718	11,354
<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>47,540</b>	<b>46,847</b>	<b>46,782</b>	<b>50,697</b>

## BW Income Statement

	(€ Mil)			(€ Mil)	
	3Q21	2Q22	3Q22	9M21	9M22
<b>Net Operating Revenue</b>	<b>8,899</b>	<b>8,100</b>	<b>4,269</b>	<b>20,288</b>	<b>14,294</b>
Cost of Goods Sold	(7,779)	(7,175)	(3,833)	(17,893)	(13,735)
<b>Gross Profit</b>	<b>1,120</b>	<b>925</b>	<b>436</b>	<b>2,395</b>	<b>559</b>
<b>Gross Margin %</b>	<b>12.6%</b>	<b>11.4%</b>	<b>10.2%</b>	<b>11.8%</b>	<b>3.9%</b>
<b>Operating Expenses</b>	<b>(2,114)</b>	<b>(2,085)</b>	<b>(2,390)</b>	<b>(5,558)</b>	<b>(6,100)</b>
Selling expenses	(857)	(960)	(819)	(2,063)	(2,257)
General and administrative expenses	(1,257)	(1,125)	(1,572)	(3,495)	(3,843)
<b>Operating Income before Financial Results</b>	<b>(994)</b>	<b>(1,160)</b>	<b>(1,955)</b>	<b>(3,164)</b>	<b>(5,541)</b>
<b>Operating Margin %</b>	<b>-11.2%</b>	<b>-14.3%</b>	<b>-45.8%</b>	<b>-15.6%</b>	<b>-38.8%</b>
<b>Financial Results, Net</b>	<b>(104)</b>	<b>(94)</b>	<b>(98)</b>	<b>(196)</b>	<b>(273)</b>
<b>Operations Operating Income</b>	<b>(1,098)</b>	<b>(1,254)</b>	<b>(2,053)</b>	<b>(3,360)</b>	<b>(5,814)</b>
Income tax and social contribution	276	390	496	977	1,610
<b>Net income</b>	<b>(823)</b>	<b>(863)</b>	<b>(1,557)</b>	<b>(2,384)</b>	<b>(4,204)</b>
<b>Net Margin %</b>	<b>-9.2%</b>	<b>-10.7%</b>	<b>-36.5%</b>	<b>-11.8%</b>	<b>-29.4%</b>
<b>EBITDA</b>	<b>(568)</b>	<b>(665)</b>	<b>(1,457)</b>	<b>(1,798)</b>	<b>(4,049)</b>
Net income / loss for the period	(823)	(863)	(1,557)	(2,384)	(4,204)
Income tax and social contribution	(276)	(390)	(496)	(977)	(1,610)
Financial income, net	104	94	98	196	273
Depreciation and amortization	426	495	498	1,366	1,492
<b>EBITDA Margin %</b>	<b>-6.4%</b>	<b>-8.2%</b>	<b>-34.1%</b>	<b>-8.9%</b>	<b>-28.3%</b>