

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

Romi S.A.

Individual and Consolidated
Interim Financial Information
for the Quarter Ended
September 30, 2023 and
Independent Auditor's Report

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”), included in the Interim Financial Information Form (ITR) for the quarter ended September 30, 2023, which comprises the individual and consolidated balance sheet as at September 30, 2023, 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 the individual and consolidated statements 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 Brazilian standard NBC TG 21 - “Demonstração Intermediária” and international standard IAS 34 - Interim Financial Reporting, applicable to real estate development entities in Brazil registered with the Brazilian Securities and Exchange Commission (CVM), as well as for the presentation of such information in accordance with the standards issued by the 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 individual and consolidated interim financial information included in the ITR referred to above was not prepared, in all material respects, in accordance with Brazilian standard NBC TG 21 and international standard IAS 34, applicable to real estate development entities in Brazil registered with the CVM, and presented in accordance with the standards issued by the CVM, applicable to the preparation of ITR.

Emphasis of matter

As described in note 2, the individual and consolidated interim financial information, included in the ITR, has been prepared in accordance with Brazilian standard NBC TG 21 and international standard IAS 34, applicable to real estate development entities in Brazil registered with the CVM. Accordingly, the determination of the accounting policy adopted by the Company for the recognition of revenue in the purchase and sale agreements of uncompleted real estate units on aspects related to transfer of control, abides by the Company's Management understanding on the application of Brazilian standard NBC TG 47, aligned with the understanding expressed by the CVM in Circular Letter CVM/SNC/SEP 02/2018. Our conclusion is not modified in respect of this matter.


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, 2023, prepared under the responsibility of the Company's Management and presented as supplemental information for international standard IAS 34 purposes, applicable to real estate development entities in Brazil registered with the CVM. 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 consistent with the criteria set forth in Brazilian standard NBC TG 09 - "Demonstração do Valor Adicionado". 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 Brazilian standard NBC TG 09 and consistently with the 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 24, 2023


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)

	Notes	Parent Company		Consolidated		Notes	Parent Company		Consolidated		
		September 30	December 31	September 30	December 31		September 30	December 31	September 30	December 31	
ASSETS		2023	2022	2023	2022		2023	2022	2023	2022	
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	3	172.067	21.662	260.649	131.999	Borrowings	13	86.594	23.456	127.002	53.714
Short-term investments	3	32.188	118.814	32.188	118.814	Finame manufacturer financing	14	160.562	154.076	160.562	154.076
Trade accounts receivable	4	107.053	151.459	185.106	275.323	Trade accounts payable		60.934	106.976	82.686	135.557
Onlending of Finame - manufacturer financing	5	168.986	162.993	168.986	162.993	Payroll and related taxes		41.008	42.079	51.246	48.850
Inventories	6	493.012	501.668	702.931	640.797	Taxes payable		4.915	25.138	12.867	37.397
Related parties	8	18.623	28.851	-	-	Advances from customers		34.898	31.187	119.354	106.404
Taxes recoverable	9	14.054	31.441	25.549	41.880	Profit sharing		3.761	9.406	3.761	9.406
Other receivables		10.681	8.781	21.553	17.128	Dividends and interest on capital		15.791	15.130	15.791	15.130
		1.016.664	1.025.669	1.396.962	1.388.934	Provision for tax, labor and civil risks	15	2.556	2.683	2.556	2.683
						Other payables		9.371	9.693	27.694	34.630
						Related parties	8	191	1.490	-	-
								420.581	421.314	603.519	597.847
NONCURRENT ASSETS						NONCURRENT LIABILITIES					
Trade accounts receivable	4	4.590	9.850	34.713	28.571	Borrowings	13	200.310	200.089	275.882	276.169
Onlending of Finame - manufacturer financing	5	231.913	243.845	231.913	243.845	Finame manufacturer financing	14	224.306	237.055	224.306	237.055
Related parties	8	37.350	31.297	-	-	Provision for tax, labor and civil risks	15	650	270	650	270
Taxes recoverable	9	59.800	56.434	59.805	56.440	Other payables		-	14	3.379	2.754
Deferred income tax and social contribution	16	16.761	11.967	26.266	19.006	Provision for equity deficit of subsidiaries	7	6.504	7.067	-	-
Judicial deposits	15	12.125	12.200	12.125	12.200	Deferred income tax and social contribution	16	-	-	33.021	35.440
Other receivables		7.424	8.880	7.932	9.399			431.770	444.495	537.238	551.688
		369.963	374.473	372.754	369.461	TOTAL LIABILITIES		852.351	865.809	1.140.757	1.149.535
Investments in subsidiaries	7	206.752	198.103	-	-	EQUITY					
Property, plant and equipment	11	379.050	346.383	447.072	420.275	Capital	17	904.772	771.454	904.772	771.454
Investment property	10	13.500	13.500	15.183	15.251	Earnings reserve		161.231	248.144	161.231	248.144
Intangible assets	12	717	808	44.910	51.012	Carrying value adjustment		68.292	73.529	68.292	73.529
		969.982	933.267	879.919	855.999			1.134.295	1.093.127	1.134.295	1.093.127
						NONCONTROLLING INTERESTS		-	-	1.829	2.271
						TOTAL EQUITY		1.134.295	1.093.127	1.136.124	1.095.398
TOTAL ASSETS		1.986.646	1.958.936	2.276.881	2.244.933	TOTAL LIABILITIES AND EQUITY		1.986.646	1.958.936	2.276.881	2.244.933

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

ROMI S.A.

INCOME STATEMENT

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

	Parent Company			
	September 30, 2023	Accumulated current year 2023	September 30, 2022	Accumulated prior year 2022
Continuing operations				
Net operating revenue	237.431	710.739	372.550	951.517
Cost of goods sold and services rendered	(170.887)	(501.241)	(252.851)	(669.770)
Gross profit	<u>66.544</u>	<u>209.498</u>	<u>119.699</u>	<u>281.747</u>
Operating income (expenses)				
Selling	(18.825)	(51.817)	(23.967)	(60.813)
General and administrative	(12.718)	(36.220)	(10.635)	(31.978)
Research and development	(6.769)	(22.922)	(7.441)	(22.110)
Management profit sharing and fees	(3.226)	(10.107)	(4.800)	(11.700)
Equity in earnings of subsidiaries	16.601	23.374	5.768	(3.639)
Other operating income, net	1.137	4.827	999	2.711
	<u>(23.800)</u>	<u>(92.865)</u>	<u>(40.076)</u>	<u>(127.529)</u>
Operating income	<u>42.744</u>	<u>116.633</u>	<u>79.623</u>	<u>154.218</u>
Financial income (expenses)				
Financial income	7.509	20.644	4.414	10.352
Financial expenses	(4.847)	(15.405)	(1.987)	(7.215)
Foreign exchange gains (losses), net	1.588	2.162	2.379	9.097
	<u>4.250</u>	<u>7.401</u>	<u>4.806</u>	<u>12.234</u>
Income before income taxes	<u>46.994</u>	<u>124.034</u>	<u>84.429</u>	<u>166.452</u>
Income taxes	(2.615)	(11.160)	(19.637)	(38.391)
Current	(4.408)	(15.954)	(23.045)	(46.025)
Deferred	1.793	4.794	3.408	7.634
Net income	<u>44.379</u>	<u>112.874</u>	<u>64.792</u>	<u>128.061</u>
Basic earnings per share (Reais - R\$)	<u>0,50</u>	<u>1,27</u>	<u>0,73</u>	<u>1,44</u>

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ROMI S.A.

INCOME STATEMENT

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

	September 30, 2023	Accumulated current year 2023	September 30, 2022	Consolidated Accumulated prior year 2022
Continuing operations				
Net operating revenue	272.795	840.586	398.690	1.056.087
Cost of goods sold and services rendered	(192.113)	(582.580)	(261.833)	(728.658)
Gross profit	80.682	258.006	136.857	327.429
Operating income (expenses)				
Selling	(27.896)	(82.233)	(34.181)	(92.182)
General and administrative	(24.326)	(70.296)	(22.791)	(66.457)
Research and development	(6.769)	(22.922)	(7.441)	(22.110)
Management profit sharing and fees	(3.283)	(10.276)	(4.842)	(11.820)
Other operating income, net	24.005	40.738	10.465	12.117
	(38.269)	(144.989)	(58.790)	(180.452)
Operating income	42.413	113.017	78.067	146.977
Financial income (expenses)				
Financial income	9.225	26.240	6.007	13.489
Financial expenses	(6.249)	(18.962)	(3.459)	(10.283)
Foreign exchange gains (losses), net	1.466	2.532	2.364	8.694
	4.442	9.810	4.912	11.900
Income before income taxes	46.855	122.827	82.979	158.877
Income taxes	(2.364)	(9.580)	(18.059)	(30.451)
Current	(6.197)	(19.981)	(24.434)	(47.754)
Deferred	3.833	10.401	6.375	17.303
Net income	44.491	113.247	64.920	128.426
Attributable to				
Net income attributable to controlling interests	44.379	112.874	64.792	128.061
Net income attributable to noncontrolling interests	112	373	128	364
	44.491	113.247	64.920	128.426

The accompanying notes are an integral part of these interim 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)

			Parent Company	
	September 30, 2023	Accumulated current year 2023	September 30, 2022	Accumulated prior year 2022
Net income	44.379	112.874	64.792	128.061
Foreign currency translation effects	<u>(4.356)</u>	<u>(5.237)</u>	<u>(3.432)</u>	<u>(24.442)</u>
Comprehensive income	<u><u>40.023</u></u>	<u><u>107.637</u></u>	<u><u>61.360</u></u>	<u><u>103.619</u></u>

The accompanying notes are an integral part of these interim 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)

	September 30, 2023	Accumulated current year 2023	September 30, 2022	Consolidated Accumulated prior year 2022
Net income	44.491	113.247	64.920	128.426
Foreign currency translation effects	(4.356)	(5.237)	(3.432)	(24.442)
Comprehensive income	<u>40.135</u>	<u>108.010</u>	<u>61.488</u>	<u>103.984</u>
Attributable to				
Comprehensive income attributable to controlling interests	40.023	107.637	61.360	103.620
Comprehensive income attributable to noncontrolling interests	<u>112</u>	<u>373</u>	<u>128</u>	<u>364</u>
	<u>40.135</u>	<u>108.010</u>	<u>61.488</u>	<u>103.984</u>

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

ROMI S.A.

STATEMENTS OF CHANGES IN EQUITY

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

Notes	Equity attributable to controlling interests							Equity attributable to noncontrolling interests	Total shareholders' equity
	Share capital	Retained earnings			Carrying value adjustment	Income for the year	Total		
		Profit reserves	Legal reserve	Total					
Balance at December 31, 2021	637.756	126.800	63.045	189.845	91.632	-	919.233	1.559	920.792
Net income	-	-	-	-	-	128.061	128.061	364	128.425
Foreign currency translation effects	-	-	-	-	(24.237)	-	(24.237)	-	(24.237)
Comprehensive income for the period	-	-	-	-	(24.237)	128.061	103.824	364	104.188
Share capital increase	17 133.698	(133.698)	-	(133.698)	-	-	-	-	-
Interim dividends	-	-	-	-	-	(7.333)	(7.333)	-	(7.333)
Interest on capital	-	-	-	-	-	(42.608)	(42.608)	-	(42.608)
Dividends paid by subsidiary	-	-	-	-	-	-	-	(453)	(471)
Transfers between reserves	-	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)
Balance at September 30, 2022	771.454	71.222	63.045	134.267	67.395	-	973.116	1.470	974.586
Balance at December 31, 2022	771.454	164.159	83.985	248.144	73.529	-	1.093.127	2.271	1.095.398
Net income	-	-	-	-	-	112.874	112.874	373	113.247
Foreign currency translation effects	-	-	-	-	(5.237)	-	(5.237)	-	(5.237)
Comprehensive income for the period	-	-	-	-	(5.237)	112.874	107.637	373	108.010
Share capital increase	17 133.318	(133.318)	-	(133.318)	-	-	-	-	-
Interim dividends	17 -	(11.411)	-	(11.411)	-	-	(11.411)	-	(11.411)
Interest on capital	17 -	-	-	-	-	(55.058)	(55.058)	-	(55.058)
Dividends paid by subsidiary	-	-	-	-	-	-	-	(815)	(815)
Transfers between reserves	-	57.816	-	57.816	-	(57.816)	-	-	-
Total contributions by and distributions to controlling interests	133.318	(86.913)	-	(86.913)	-	(112.874)	(66.469)	(815)	(67.284)
Balance at September 30, 2022	904.772	77.246	83.985	161.231	68.292	-	1.134.295	1.829	1.136.124

The accompanying notes are an integral part of these interim 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)

	Notes	Parent Company		Consolidated	
		2023	2022	2023	2022
Cash flow from operations					
Income before income taxes		124.034	166.452	122.827	158.877
Adjustments to reconcile net income to net cash provided by operating activities:					
Financial income and exchange rate variation, non-realized		(8.828)	2.664	(6.063)	2.208
Depreciation and amortization	11, 12	32.811	26.299	42.458	39.220
Allowance (reversal) for doubtful accounts and other receivables	4, 5	1.748	(1.273)	1.748	(1.143)
Recognition of inventory realization	6	568	274	(1.365)	(2.989)
Gain (loss) on disposals of property, plant and equipment and intangible assets		(25.645)	(4.686)	(25.645)	(5.804)
Equity in earnings of subsidiaries	7	(23.374)	3.639	-	-
Recognition (reversal) of provision for contingent liabilities	15	375	895	375	895
Change in operating assets and liabilities					
Trade accounts receivable		53.404	(65.883)	88.901	(34.799)
Related parties (assets and liabilities)		3.044	19.053	-	-
Onlending of Finame - manufacturer financing		6.025	2.211	6.025	2.211
Inventories		7.982	(124.280)	(60.508)	(187.892)
Taxes recoverable		(1.947)	(40.734)	5.706	(11.343)
Judicial deposits		75	(103)	75	(103)
Other receivables		8.109	(22)	5.595	6.254
Trade accounts payable		(43.787)	73.614	(50.616)	84.462
Payroll and related taxes		(1.071)	10.338	2.396	11.771
Taxes payable		13.162	17.925	(868)	(23.551)
Advances from customers		3.711	7.298	12.950	38.425
Other payables		(6.046)	(191)	(12.037)	(7.428)
Cash provided by operating activities		144.350	93.490	131.954	69.271
Income tax and social contribution paid		(33.385)	-	(35.661)	(1.436)
Net cash provided by operating activities		110.965	93.490	96.293	67.835
Investing activities					
Short-term investments		86.626	31.315	86.626	31.315
Purchase of property, plant and equipment	11	(91.953)	(88.497)	(92.309)	(101.863)
Purchase of intangible assets	12	(136)	(120)	(185)	(120)
Proceeds from the sale of property, plant and equipment		52.347	9.335	52.347	9.335
Dividends received	7	25.026	6.089	-	-
Share Capital increase in subsidiary	7	(23.500)	(10.917)	-	-
Net cash used in investing activities		55.807	(52.795)	46.479	(61.333)
Financing activities					
Interest on capital and dividends paid	17	(65.678)	(45.823)	(66.493)	(46.276)
New loans and borrowings	13	84.000	43.637	102.910	86.065
Payments of loans and borrowings	13	(15.685)	(20.623)	(27.673)	(21.304)
Interest paid	13	(12.741)	(8.125)	(14.005)	(14.514)
New Finame - manufacturer financing		122.160	140.520	122.160	140.520
Payment of Finame - manufacturer financing		(86.906)	(118.031)	(86.906)	(118.031)
Interest paid - Finame - manufacturer financing		(41.517)	(24.964)	(41.517)	(24.964)
Net cash provided by (used in) financing activities		(16.367)	(33.409)	(11.524)	1.496
Increase (decrease) in cash and cash equivalents, net		150.405	7.286	131.248	7.998
Cash and cash equivalents, beginning of year		21.662	28.047	131.999	99.911
Effect of exchange rate changes on cash and cash equivalents		-	-	(2.598)	1.588
Cash and cash equivalents, end of period		172.067	35.333	260.649	109.497

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

ROMI S.A.

VALUE ADDED STATEMENT

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

	Parent Company		Consolidated	
	2023	2022	2023	2022
Generation of value added				
Revenue				
Revenue from products and services	822.844	1.083.759	951.708	1.189.967
Revenue from the construction of own assets	66.392	55.181	66.392	65.501
Allowance for doubtful accounts	1.748	1.273	1.748	1.143
Other revenues, net	4.827	2.711	40.738	12.117
	<u>895.811</u>	<u>1.142.924</u>	<u>1.060.586</u>	<u>1.268.728</u>
Inputs acquired from third parties				
Cost of products, goods and services	(491.103)	(713.665)	(507.567)	(743.313)
Other costs of products and services	(31.942)	(31.930)	(33.127)	(34.246)
Material, energy, third-party services and other	(41.430)	(48.309)	(66.525)	(69.031)
	<u>(564.475)</u>	<u>(793.904)</u>	<u>(607.219)</u>	<u>(846.590)</u>
Gross value added	331.336	349.020	453.367	422.138
Depreciation and amortization	(32.811)	(26.299)	(42.458)	(39.220)
Net value added	<u>298.525</u>	<u>322.721</u>	<u>410.909</u>	<u>382.918</u>
Received from third parties				
Equity in earnings of subsidiaries	23.374	(3.639)	-	-
Finance income (costs) and net foreign exchange gains (losses)	22.806	19.449	28.772	22.183
Total value added to be distributed	<u>344.705</u>	<u>338.531</u>	<u>439.681</u>	<u>405.101</u>
Distribution of value added				
Personnel and charges				
Payroll and related taxes	137.948	149.366	225.426	208.742
Sales commission	6.781	11.371	6.781	11.371
Management profit sharing and fees	10.107	11.699	10.276	11.741
Private pension plan	1.746	1.192	1.746	1.192
Taxes, fees and contributions	53.104	24.698	56.761	27.661
Interest	15.405	7.215	18.962	10.283
Rentals	6.740	4.929	7.670	6.503
Interest on capital	55.058	49.941	55.058	49.941
Noncontrolling interests	-	-	(815)	(453)
Retained earnings	<u>57.816</u>	<u>78.120</u>	<u>57.816</u>	<u>78.120</u>
Distributed value added	<u>344.705</u>	<u>338.531</u>	<u>439.681</u>	<u>405.101</u>

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

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.

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, 2023 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) and applicable to real estate development entities in Brazil, registered with the Brazilian Securities and Exchange Commission (CVM).

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The individual and consolidated interim financial information has been prepared in accordance with the rules applicable to real estate development entities in Brazil, registered with the Brazilian Securities and Exchange Commission (CVM). Aspects related to the transfer of control in the sale of real estate units follow the understanding of the Company's Management, in line with that expressed by CVM in Circular Letter/CVM/SNC/SEP No. 02/18 on the application of Technical Pronouncement CPC 47 (IFRS 15).

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, 2022 and, therefore, should be read in conjunction with those financial statements.

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 statements.

(a) Notes included in the financial statements for the year ended December 31, 2022 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, 2022. 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).

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3 CASH AND CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS

	Parent		Consolidated	
	09.30.2023	12.31.2022	09.30.2023	12.31.2022
Cash and banks	45,833	8,327	78,624	49,254
Bank deposit certificates (CDB) (a)	126,156	13,048	181,947	82,458
Other	78	287	78	287
Total cash and cash equivalents	172,067	21,662	260,649	131,999
Short-term investments backed by debentures (a)	32,188	76,157	32,188	76,157
Investment funds DI and fixed income (b)	-	42,657	-	42,657
Total assets held for trading	32,188	118,814	32,188	118,814

- (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	
	09.30.2023	12.31.2022	09.30.2023	12.31.2022
Domestic customers (Brazil)	88,483	133,308	125,132	147,549
Foreign customers	20,506	19,085	65,958	133,173
Allowance for doubtful accounts	(1,936)	(934)	(5,984)	(5,399)
Current	107,053	151,459	185,106	275,323
Domestic customers (Brazil)	1,119	2,506	25,956	15,530
Foreign customers	4,762	7,803	10,214	13,500
Allowance for doubtful accounts	(1,291)	(459)	(1,457)	(459)
Noncurrent	4,590	9,850	34,713	28,571

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

The balance of current trade accounts receivable as at September 30, 2023 and December 31, 2022, parent and consolidated, is distributed as follows:

	Parent		Consolidated	
	09.30.2023	12.31.2022	09.30.2023	12.31.2022
Falling due	91,700	124,779	161,436	230,061
Past due:				
1 to 30 days	5,042	14,810	9,090	25,810
31 to 60 days	647	944	2,088	2,359
61 to 90 days	1,122	2,392	3,328	4,306
91 to 180 days	2,680	2,933	6,681	6,584
181 to 360 days	4,342	2,520	2,441	2,785
Over 360 days	3,456	4,015	6,026	8,817
Total	108,989	152,393	191,090	280,722
Allowance for doubtful accounts	(1,936)	(934)	(5,984)	(5,399)
Total current	107,053	151,459	185,106	275,323

The balance of noncurrent trade accounts receivable as at September 30, 2023, parent and consolidated, is distributed as follows:

	Parent	Consolidated
Falling due:		
2024 (3 months)	1,485	14,714
2025	3,889	16,580
2026 onward	507	4,710
Allowance for doubtful accounts	(1,291)	(1,291)
Total – noncurrent	4,590	34,713

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

	Parent	Consolidated
At December 31, 2022	1,393	5,858
Receivables written off	1,834	1,834
Foreign exchange differences	-	(251)
At September 30, 2023	3,227	7,441

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

	Parent and Consolidated	
	09.30.2023	12.31.2022
FINAME falling due	159,610	152,287
FINAME awaiting release (a)	1,467	1,968
FINAME past due (b)	12,164	13,999
	173,241	168,254
Allowance for doubtful accounts	(4,255)	(5,261)
Current	168,986	162,993
FINAME falling due	227,675	237,515
FINAME awaiting release (a)	7,743	8,915
	235,418	246,430
Allowance for doubtful accounts	(3,505)	(2,585)
Noncurrent	231,913	243,845
Total	400,899	406,838

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.

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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.

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, 2023, the balance of repossessed machinery, included under "Other receivables", parent and consolidated, amounted to R\$1,510 (R\$78 as at December 31, 2022) in current assets and R\$6,089 (R\$7,502 as at December 31, 2022) in noncurrent assets.

As at September 30, 2023 and December 31, 2022, the balances of "Onlending of FINAME manufacturer financing", parent and consolidated, were as follows:

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	Parent and Consolidated	
	09.30.2023	12.31.2022
Falling due	161,077	154,255
Past due:		
1 to 30 days	1,721	1,729
31 to 60 days	591	565
61 to 90 days	420	544
91 to 180 days	791	1,216
181 to 360 days	600	1,423
Over 360 days	8,041	8,522
	12,164	13,999
Total - current	173,241	168,254

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

	Parent and Consolidated
Falling due:	
2024 (3 months)	35,141
2025	110,293
2026	68,848
2027 onward	21,136
Total – noncurrent	235,418

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

	Parent and Consolidated
At December 31, 2022	7,846
Allowance recognized (or written off) for the period	(86)
At September 30, 2023	7,760

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

	Parent		Consolidated	
	09.30.2023	12.31.2022	09.30.2023	12.31.2022
Finished products	56,751	32,757	121,759	78,854
Used machinery	5,000	1,145	5,000	1,145
Work in progress	144,585	146,052	226,740	173,546
Raw materials and components	278,078	305,950	333,313	363,812
Imports in transit	8,598	15,764	16,119	23,440
Total	493,012	501,668	702,931	640,797

The inventory balances, parent and consolidated, as at September 30, 2023 are net of provision for slow-moving inventories and inventories posing a remote probability of being realized through sale or use, amounting to R\$26,947 and R\$33,505 (R\$22,845 and R\$30,976 as at December 31, 2022), respectively.

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

	Parent	Consolidated
At January 1, 2023	22,485	30,976
Inventories sold or written off	(8,011)	(7,215)
Provision recognized	8,579	8,570
Foreign exchange difference	-	(2,720)
Transfer of provision resulting from machinery repossessed during the period	3,894	3,894
At September 30, 2023	26,947	33,505

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

	Parent		Consolidated	
	09.30.2023	12.31.2022	09.30.2023	12.31.2022
Finished products	1,375	975	3,376	2,970
Used machinery	2,791	952	2,791	952
Work in progress	5,663	5,921	5,663	5,921
Raw materials and components	17,118	14,637	21,675	21,133
Total	26,947	22,485	33,505	30,976

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7 Investments in subsidiaries

**Ownership
interest**

		09.30.2023			12.31.2022		
		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 Espanña 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	100.00	-	-	100.00	-	-
5	Empreendimentos Imobiliários S.A. ("Rominor Empreendimentos")	100.00	-	-	100.00	-	-
6	Romi A.L. S.A. ("Romi A.L.")	-	-	-	100.00	-	-
7	Irsa Maquinas México S. de R. L. de C.V.	99.99	-	0.01	99.99	0.01	-
8	Prodz Administração e Gestão de Bens Ltda	100.00	-	-	100.00	-	-

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	SUBSIDIARY	COUNTRY	MAIN ACTIVITY
1	Romi Itália S.r.l. ("Romi Italy")	Italy	Sale of machines for plastics and machine tools, spare parts and technical support.
1.1	Romi Machines UK Ltd.	United Kingdom	
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

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	September 30, 2023								
	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. Mexico (7)	Prodz (8)	Total
Investments:									
Number of shares held	(a)	(a)	6,191,156	3,000,000	78	-	1,188,000		
Ownership interest	100.0%	100.0%	93.07%	100.0%	100.0%	-	100.0%	100.0%	
Current assets	78,153	180,897	26,542	38,086	40,791	-	28,531	29,379	
Noncurrent assets	10,489	113,578	300	331	(446)	-	5,517	24,652	
Current liabilities	41,465	161,382	447	29,086	482	-	27,785	338	
Noncurrent liabilities	43,405	48,234	-	11,096	-	-	11,004	-	
Equity (equity deficit) of subsidiary	3,772	84,859	26,395	(1,765)	39,863	-	(4,741)	53,693	
Changes in investment:									
Investment balance as at December 31, 2022	10,603	104,897	30,505	(2,684)	17,327	8,044	(4,383)	26,726	191,036
Foreign exchange differences on foreign investments	(96)	(4,985)	-	138	-	(447)	152	-	(5,237)
Dividends proposed and paid (b)	-	-	(10,938)	-	(14,088)	-	-	-	(25,026)
Equity in earnings of subsidiaries	(6,735)	(15,053)	4,998	783	36,624	(200)	(510)	3,467	23,374
Increase/Decrease in capital in subsidiary (c) and (d)	-	-	-	-	-	(7,397)	-	23,500	16,103
Equivalent value - closing balance	3,772	84,859	24,565	(1,763)	39,863	-	(4,741)	53,693	200,250
Investments in subsidiaries	3,772	84,859	24,565	-	39,863	-	-	53,693	206,752
Provision for equity deficit of subsidiaries	-	-	-	(1,763)	-	-	(4,741)	-	(6,504)

(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 Comércio, approved by the Board of Directors at the meeting held on January 31, 2023, and at the Annual Shareholders' Meeting held on March 14, 2023, the distribution of profits for the year 2022 was authorized. The Company received from this distribution in the second quarter of 2023 the amount of R\$10,938. Additionally, dividends was distributed by the subsidiary Rominor Empreendimentos, approved at the Annual and Extraordinary General Meeting on March 14, 2023 in the amount of R\$14,088.

(c) Capital increase in subsidiary PRODZ, until September 30, 2023, the amount of R\$23,500 had been contributed.

(d) In September 2023, the activities of the subsidiary ROMI AL were discontinued, decapitalizing the subsidiary.

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	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. Mexico (7)	Prodz (8)	Total
Investments:									
Number of shares held	(a)	(a)	6,191,156	3,000,000	78	13,028,000	1,188,000		
Ownership interest	100.0%	100.0%	93.1%	100.0%	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	
Changes in investment:									
Investment balance as at December 31, 2022	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
Equivalent value - closing balance	7,732	92,259	21,283	(3,840)	16,742	7,975	(2,676)	17,193	156,668
Investments in subsidiaries	7,732	92,259	21,283	-	16,742	7,975	-	17,193	163,184
Provision for equity deficit of subsidiaries	-	-	-	(3,840)	-	-	(2,676)	-	(6,516)

(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, 2022, in the amount of R\$3,130, related to the second half of 2021. The Company received from this distribution the amount of R\$2,913.

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8 Related party transactions and balances

The balances and transactions with related parties as at September 30, 2023 and December 31, 2022 are as follows:

(i) Balance sheet accounts – Parent

	RECEIVABLES		PAYABLES	
	09.30.2023	12.31.2022	09.30.2023	12.31.2022
Direct subsidiaries				
Romi Europe	9,706	10,597	72	482
Romi Italy	1,601	2,261	-	-
Romi BW Machine Tools	4,777	6,083	119	-
Romi A.L.	-	-	-	772
IRSA Máquinas México	17,043	17,667	-	6
Rominor Empreendimentos	-	4,497	-	-
Rominor Comércio	-	504	-	-
	33,127	41,609	191	1,260
Indirect subsidiaries				
B+W - Burkhardt+Weber	7,956	2,507	-	135
Romi France S.A.S.	4,720	2,925	-	-
Romi Máquinas España S.A.	7,450	10,330	-	-
Romi Machines UK	2,720	2,812	-	95
	22,846	18,574	-	230
Total	55,973	60,183	191	1,490
Current	18,623	28,886	191	1,490
Noncurrent	37,350	31,297	-	-
Total	55,973	60,183	191	1,490

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(ii) Transactions

	Sales revenue		Operating expenses and finance income (costs)	
	09.30.2023	09.30.2022	09.30.2023	09.30.2022
Romi Europe	6,184	5,539	577	1,469
Rominor Comércio	23	32	-	-
Rominor Empreendimentos	16	23	-	-
Romi Italy	7,603	9,819	-	-
Romi BW Machine Tools	6,431	12,533	527	1,100
Romi France S.A.S.	5,733	6,105	-	-
Romi A.L.	-	-	17	619
Romi Machines UK	5,765	22,413	47	275
Irsa Maquinas Mexico	7,059	14,902	90	169
B+W - Burkhardt + Weber	3,226	2,698	-	-
Romi Máquinas España	1,687	5,058	-	-
Prodz	51	43	-	-
Total	43,780	79,165	1,258	3,632

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, 2023 was R\$39 (R\$38 as at September 30, 2022).

The Company makes donations to Romi Foundation at amounts set in the agreement approved by the State Prosecutor's Office. Donations until September 30, 2023 totaled R\$288 (R\$273 as at September 30, 2022).

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Management compensation for the periods ended September 30, 2023 and 2022 was as follows:

	09.30.2023	09.30.2022
Fees and charges	5,746	5,472
Profit sharing	3,813	5,733
Private pension plan	304	305
Healthcare plan	245	190
PARENT	10,108	11,700
Fees and charges of subsidiaries	168	120
CONSOLIDATED	10,276	11,820

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 14, 2023.

9 Taxes recoverable

The breakdown of taxes recoverable is as follows:

	09.30.2023	12.31.2022
CURRENT		
Withholding Income Tax (IRRF)	729	259
Social Security Contribution (INSS)	2	2
Excise Tax (IPI)	2,965	4,871
Value-added Tax on Sales and Services (ICMS)	9,648	24,767
Social Integration Program (PIS)	127	1,161
Social Contribution on Revenues (COFINS)	583	381
Total Parent	14,054	31,441
Taxes recoverable of subsidiaries	11,495	10,439
Total Consolidated	25,549	41,880
NONCURRENT		
Selic proceeding	57,049	52,970
Value-added Tax on Sales and Services (ICMS)	2,727	3,440
OTHER	24	24
Total Parent	59,800	56,434
Taxes recoverable of subsidiaries	5	6
Total Consolidated	59,805	56,440

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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, 2022) in the parent and R\$15,183 (R\$15,251 as at December 31, 2022) in the consolidated.

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\$126,318 in the consolidated.

- (i) 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 339 lots between 300m² and 884m², 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\$130 million are adequate. The interest of Rominor Empreendimentos, a wholly-owned subsidiary of the Company in this project is 50% of GSV. As of the date of this individual and consolidated interim financial information, the subsidiary "Rominor Empreendimentos" had recorded approximately R\$8,937 as accounts receivable related to its share in the land subdivision. Management analyzed the accounting standard CPC47 - Revenue from Contracts with Customers and the relevant CVM rules and believes that the Percentage of Completion ("POC") methodology should be applied for revenue recognition of Vila Romi Residence. As at September 30, 2023, the percentage of completion of the works was 62.24%, according to the construction work measurement report, causing an impact of R\$35,958 in "Other operating income, net" (since the beginning of the construction work, a total balance of R\$58,836 has been recognized).

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11 Property, plant and equipment

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

	Parent	Consolidated
At December 31, 2022, net	346,383	420,275
Additions	91,953	92,309
Disposals	(26,702)	(26,702)
Depreciation	(32,584)	(40,821)
Foreign exchange difference	-	2,011
At September 30, 2023, net	379,050	447,072
Total cost	839,194	1,000,266
Accumulated depreciation	(460,144)	(553,194)
Net balance	379,050	447,072

Due to the financing agreements with the BNDES, the Company pledged as collateral property, plant and equipment items amounting to R\$46,285 as at September 30, 2023 (R\$189,699 as at December 31, 2022). These items refer to land, buildings, facilities, machinery and equipment.

For the period ended September 30, 2023, the Company's Management evaluated each business segment (Note 21) and concluded that there is no indication that would require the recognition of a provision for impairment of property, plant and equipment and intangible assets.

12 Intangible assets

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

	Parent	Consolidated
At December 31, 2022, net	808	51,012
Additions	136	185
Amortization	(227)	(1,637)
Foreign exchange difference	-	(4,650)
At September 30, 2023, net	717	44,910

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For the period ended September 30, 2023, the Company's Management evaluated each business segment (Note 18) and concluded that there is no indication that would require the recognition of a provision for impairment of property, plant and equipment and intangible assets.

13 Borrowings

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

			Parent	Consolidated
	Domestic currency	Foreign currency	Total	Total
Borrowing balance at				
December 31, 2022	129,361	94,184	223,545	329,883
New borrowing	84,000	-	84,000	102,910
Payment of principal	(796)	(14,889)	(15,685)	(27,673)
Payment of interest	(11,207)	(1,534)	(12,741)	(14,005)
Exchange and monetary differences (principal and interest)	-	(4,781)	(4,781)	(5,833)
Interest at the end of the period	11,063	1,503	12,566	17,602
Borrowing balance at				
September 30, 2023	212,421	74,483	286,904	402,884
Current	22,708	63,886	86,594	127,002
Noncurrent	189,713	10,597	200,310	275,882
	212,421	74,483	286,904	402,884

(a) In May 2023, the Company contracted the financing line "Innovation for Competitiveness" from the Financier of Studies and Projects ("FINEP"), which is intended for innovation projects for the Company's products and procedures and has the following characteristics: Total amount of up to R\$146,018,245.36, with annual releases, with a first release of up to R\$84,000,000.00 and a second one of up to R\$62,018,245.36; financial cost based on the reference interest rate (TR), plus Spread Finep of 3.3% and Inspection and Monitoring Fee of 0.99%; bank guarantee; total term of up to 84 months, of which 36 months refer to the grace period for payment of the first installment and 48 months for the payment of principal, as from the execution of the contract to be entered into between the Company and FINEP. This financing is exempt from financial and nonfinancial covenants.

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- (b) In June 2023, the subsidiary Burkhardt + Weber Fertigungssysteme GmbH (“B+W”) entered into a financing agreement with Itaú Unibanco S.A. (Nassau Branch) in the amount of € 3.5 million (equivalent to a current amount of R\$18,910), with a 3-year term, guaranteed by the Company. The financing is subject to annual fixed interest of 5.7% due on a quarterly basis. This financing is exempt from financial and nonfinancial covenants.

The maturities of financing recorded in noncurrent liabilities as at September 30, 2023, parent and consolidated, were as follows:

	Parent	Consolidated
2024 (3 months)	59,188	65,974
2025	26,105	52,072
2026	27,508	68,726
2027 onward	87,509	89,110
Total	200,310	275,882

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14 FINAME manufacturer financing

	Parent and Consolidated
	Domestic currency Total
FINAME manufacturer financing	
December 31, 2022	391,131
New borrowing	122,160
Payment of principal	(86,906)
Payment of interest	(41,761)
Interest at the end of the period	244
Borrowing balance at September 30, 2022	384,868
Current	
FINAME manufacturer financing	160,562
Noncurrent	
FINAME manufacturer financing	224,306
	384,868

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.

The balances of the line item "FINAME manufacturer financing" and, consequently, of the line item "Onlending of FINAME manufacturer financing" as at September 30, 2023 and December 31, 2022 were monetarily adjusted through the end of the reporting period. The difference of R\$16,031 between these line items as at September 30, 2023 (R\$15,707 as at December 31, 2022) refers to past-due trade notes, renegotiations in progress, and FINAME transactions not yet released by the bank agent. 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.

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The noncurrent maturities of the FINAME manufacturer financing as at September 30, 2023, parent and consolidated, were as follows:

	Parent and Consolidated
2024	33,914
2025	106,753
2026	65,588
2027 onward	18,051
Total	224,306

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:

	Parent and Consolidated	
	09.30.2023	12.31.2022
Tax	150	-
Civil	1,690	1,835
Labor	1,366	1,118
Total	3,206	2,953
Current liabilities	2,556	2,683
Noncurrent liabilities	650	270
	3,206	2,953

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For legal proceedings classified as probable losses, changes in the provision for the period ended September 30, 2023 are as follows:

	12.31.2022	Additions	Utilizations/ reversals	Monetary adjustment and foreign exchange difference	09.30.2023
Tax	-	150	-	-	150
Civil	1,835	-	-	(144)	1,690
Labor	1,118	1,164	(939)	23	1,366
Total Parent	2,953	1,314	(939)	(121)	3,206
Total Parent and Consolidated	2,953	1,314	(939)	(121)	3,206

As at September 30, 2023, 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 made by our legal counselors, on February 15, 2023, a STJ decision was published denying the National Treasury special appeal and upholding the previous decision on the merits of the action filed by ROMI. On May 5, 2023, the interlocutory appeal filed by the National Treasury against ROMI was judged where the appeal was not accepted by the court, maintaining a favorable decision to ROMI.

STF Decision - Topics 881 and 885 of general repercussion on February 8, 2023

On February 13, 2023, the Brazilian Securities and Exchange Commission – CVM released CIRCULAR LETTER No. 1/2023/CVM/SNC/SEP which brought guidance on relevant aspects to be observed in the preparation and publication of the individual and consolidated interim financial information in relation to decision of the Federal Supreme Court – STF of February 8, 2023, on res judicata in tax matters.

The decision of the STF that stipulated the loss of effects of a definitive sentence, final and unappealable, without the possibility of appeal, is valid only for taxes collected on a continuous basis and, in view of this, the technical areas of the CVM understand that the technical pronouncements CPC 24 and 25 must be observed when preparing the financial statements.

In this context, the Company's Management evaluated together with its legal advisors and concluded that the decision issued by the STF does not have any impact on the set

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of individual and consolidated interim financial information for the period ended September 30, 2023.

(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.

(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\$12,125 as at September 30, 2023 (2022 – R\$12,200) 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.

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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, 2022, in an analysis made by our legal counselors, this proceeding was classified as possible loss. For the period ended September 30, 2023, 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, 2022.

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.

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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, 2023 and 2022 is as follows:

	Parent		Consolidated	
	2023	2022	2023	2022
Profit before income tax and social contribution	124,034	166,452	122,827	158,877
Statutory rate (income tax and social contribution)	34%	34%	34%	34%
Income tax and social contribution expense at statutory rates	(42,172)	(56,594)	(41,761)	(54,018)
Interest on capital	18,720	14,487	18,720	14,487
Monetary variation - Selic proceeding	1,535	1,192	1,535	1,192
Research and development ("Lei do Bem" - Law 11,196/05)	3,248	3,349	3,248	3,349
Equity in earnings of subsidiaries	7,947	(1,237)	-	-
Unrecorded deferred income tax and social contribution in subsidiaries	-	-	7,794	748
Management profit sharing	(1,296)	(1,949)	(1,296)	(1,949)
Other additions (deductions), net	858	2,361	2,180	5,740
Current and deferred income tax and social contribution income (expense)	(11,160)	(38,391)	(9,580)	(30,451)

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.

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

	Parent		Consolidated	
	2023	2022	2023	2022
Current	(15,954)	(46,025)	(19,981)	(47,754)
Deferred	4,794	7,634	10,401	17,303
Total	(11,160)	(38,391)	(9,580)	(30,451)

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Changes in deferred tax assets and liabilities, parent and consolidated, for the period ended September 30, 2023 were as follows:

	Assets		Liabilities	
	Parent	Consolidated	Parent	Consolidated
At December 31, 2022	11,967	19,006	-	35,440
Changes in the year				
Additions	6,637	9,381	-	-
Realization	(1,843)	(3,129)	-	(4,149)
Foreign exchange difference	-	1,008	-	1,730
At September 30, 2023	16,761	26,266	-	33,021

17 Equity

Capital

As at September 30, 2023, the Company's subscribed and paid-up capital amounting to R\$904,772 (R\$771,454 as at December 31, 2022) is represented by 88,734,045 book-entry, registered common shares, without par value (80,667,314 as at December 31, 2022).

On March 28, 2023, a capital increase in the amount of R\$133,318 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 8,066,731 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.

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 capital.

b) Dividends and interest on capital

Until the period ended September 30, 2023, distributions of interest on capital of R\$55,058 and interim dividends ("Dividends") of R\$11,412 were approved, according to the notice to the market on the dates below:

1. On January 31, 2023, the distribution of interim dividends ("Dividends") in the gross amount of R\$11,412, at 0.14 per share, was approved, for payment on March 8, 2023.

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2. On March 14, 2023, the distribution of interest on capital to be attributed to the mandatory dividends for 2023 in the gross amount of R\$18,553, at R\$0.23 per share, was approved, for payment on April 26, 2023.
3. On June 6, 2023, the distribution of interest on capital to be attributed to the mandatory dividends for 2023 in the gross amount of R\$18,634, at R\$0.21 per share, was approved, for payment on July 14, 2023.
4. On September 12, 2023, the distribution of interest on capital to be attributed to the mandatory dividends for 2023 in the gross amount of R\$17,871, at R\$0.20 per share, was approved, for payment on October 18, 2023.

The total amount paid by the Company in the period ended September 30, 2023, net of withholding income tax, was R\$65,678.

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.

	09.30.2023	09.30.2022
Profit for the period attributable to the controlling interests	112,874	128,061
Weighted average number of shares outstanding (adjusted for bonus)	88,734	88,734
Basic and diluted earnings per share - adjusted	1.27	1.44

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

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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, 2023 was prepared and is being presented on a comparative basis with the period ended September 30, 2022, according to the Company's segments:

09.30.2023

	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Net operating revenue	562,186	90,868	187,532	-	-	840,586
Cost of sales and services	(271,540)	(78,187)	(232,853)	-	-	(582,580)
Transfers remitted	1,511	-	57,036	-	(58,547)	-
Transfers received	(57,035)	-	(1,512)	-	58,547	-
Gross profit	235,122	12,681	10,203	-	-	258,006
Operating (expenses) income:						
Selling expenses	(65,975)	(11,386)	(4,872)	-	-	(82,233)
General and administrative expenses	(35,256)	(20,353)	(14,687)	-	-	(70,296)
Research and development	(17,306)	-	(5,616)	-	-	(22,922)
Management fees	(6,177)	-	(4,099)	-	-	(10,276)
Other operating income (expenses), net	4,780	-	-	35,958	-	40,738
Operating profit (loss) before finance income (costs)	115,188	(19,058)	(19,071)	35,958	-	113,017
Inventories	481,021	135,761	86,149	-	-	702,931
Depreciation and amortization	23,416	7,383	11,659	-	-	42,458
Property, plant and equipment, net	315,472	60,713	70,887	-	-	447,072
Intangible assets	714	44,192	3	-	-	44,910
	Europe	Latin America	North America	Africa and Asia		Total
Net operating revenue per geographical region	216,536	589,948	28,568	5,534	-	840,586

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	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
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	242,717	(724)	85,436	-	-	327,429
Operating (expenses) income:						
Selling expenses	(75,389)	(12,167)	(4,625)	-	-	(92,181)
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)	-	(5,568)	-	-	(11,821)
Other operating income (expenses), net	2,654	-	-	9,463	-	12,117
Operating profit (loss) before finance income (costs)	117,128	(33,836)	54,222	9,463	-	146,977
Inventories	521,119	98,344	108,118	-	-	727,582
Depreciation and amortization Property, plant and equipment, net	18,080	8,141	10,438	-	-	36,659
	286,044	64,126	65,353	-	-	415,523
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		1,056,087

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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, 2025, and has reflected the following commitments that will be adjusted annually by the General Market Price Index (IGP-M).

YEAR OF SUPPLY	AMOUNT
2023	581
2024	16,032
2025	15,471
	32,084

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

20 APPROVAL OF THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

The individual and consolidated interim financial information was approved by the Board of Directors and authorized for issue on October 24, 2023.

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