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# 1Q25 Earnings Release

*April 15, 2025*



## Share price at 4/14/2025

ROMI3 - **R\$ 9.10** per share

## Market value

R\$ 847.8 million

USD\$ 145.44 million

## Number of shares

Common: 93,170,747

**Free float = 50.8%**



## Earnings Conference Call

Simultaneous translation (Portuguese - English)

April 16, 2025 - 11:00 a.m. (São Paulo)

| 3:00 p.m. (London) | 10:00 a.m. (New York)

**Click here** to access the conference call

**Zoom ID** 894 1238 2164

+55 11 4680 6788



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Earnings Release  
1st quarter of 2025



## Message from Management

We concluded the first quarter of 2025 with a significant improvement in the volume of new orders, particularly in the Romi Machines and B+W Machines business units. Although the business environment remains challenging both in the domestic and international markets, we have been successful in developing competitive solutions to meet our customers' needs with excellence. As a result, we have been able to seize opportunities and continue advancing.

Our offerings, such as the machine rental program and PRODZ, a company specialized in equipment financing, continue to evolve solidly and stand as successful examples for our clients, showing resilience even in volatile environments. These solutions have helped mitigate slowdowns in specific markets, allowing us to maintain solid and profitable operations. It is especially gratifying to see that a significant portion of our rental customers are engaging in repeat business with ROMI, reinforcing our commitment to their long-term success.

In Germany, our B+W operation successfully delivered all projects scheduled for the first quarter of 2025, resulting in a notable increase in revenue. During this period, total new orders reached R\$134.3 million, culminating in a backlog of R\$430.0 million to be delivered throughout 2025 and 2026. This performance reflects the soundness of our strategy, which combines tailor-made solutions for complex applications with a close, customer-centric approach focused on delivering value.

The Cast and Machined Parts Unit continued to face challenges in the first quarter of 2025, primarily due to weak demand, high fixed costs associated with an extended maintenance shutdown, and delays in productivity normalization. Nevertheless, we remain focused on the gradual recovery of productivity through internal process reviews and the development of higher value-added solutions. We are optimistic about a recovery in the agricultural segment in the coming quarters.

We started 2025 on a strong note, fully aware that the pursuit of excellence requires ongoing improvement in every detail, so that we may contribute sustainably to the success of our customers. We are well-prepared across all of ROMI's core pillars and remain confident that our competitive advantages will continue to drive our growth and create long-term value for all stakeholders.

We are maintaining robust investments in innovation, encompassing technologies such as connectivity, big data, artificial intelligence, new generations of machines, process improvements, and, above all, the continuous development and care of our talented team.

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

Santa Bárbara d'Oeste – São Paulo, April 15, 2025

ROMI S.A. ("ROMI" or "Company") (B3: ROMI3), domestic market leader in the Machine Tools and Plastic Processing Machines markets, as well as an important producer of Rough and Machined Cast Iron Parts, announces its results for the first quarter of 2025 ("1Q25"). Except where otherwise stated, ROMI's operating and financial information is presented on a consolidated basis, in accordance with the International Financial Reporting Standards (IFRS).

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

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## Highlights

**Consolidated order intake reached R\$ 422.4 million in 1Q25, growth of 41.4% compared to 1Q24**

**Adjusted EBITDA**  
**R\$18.0 million**  
margin of 6.7%

**Order Backlog**  
**R\$817.8 million**  
+37.4% compared to 1Q24

**Order Intake**  
**R\$422.4 million**  
+ 41.4% compared to 1Q24

- Order intake for the Romi Machines Unit in 1Q25 increased by 31.2% compared to 1Q24, with increases observed both in the domestic market and in international sales.
- At **B+W Machines Unit**, order intake in 1Q25 increased by 93.5% compared to the first quarter of 2024, and the order backlog reached R\$430.0 million, an increase of 42.3% compared to the same period in 2024.
- **Consolidated net operating revenue** in 1Q25 reached R\$ 273.1 million, 31.0% higher than in 1Q24.
- The **Romi Machines Unit** posted an 18.1% increase in net operating revenue 1Q25 compared to 1Q24. During the same comparison period, the operating margin improved by 3.8 p.p.
- The **consolidated order backlog** at the end of 1Q25 reached R\$817.8 million, representing a 37.4% increase compared to 1Q24.

## Other Highlights

- On March 11, 2025, the Company's Board of Directors approved the payment of interest on capital in the gross amount of R\$16.8 million (equivalent to R\$0.18 per share), to be made on June 12, 2025.
- During the week of March 24, the **Plástico Brasil Exhibition** took place, where ROMI participated, showcasing new technologies to the market, including the SC 550S Blower – New Generation, ROMI MX 20L Blower, and the new generation of the traditional ROMI EN Injection Molding Machine.





R\$'000	1Q24	4Q24	1Q25	Chg. 1Q25/4Q24	Chg. 1Q25/1Q24
<b>Revenue</b>					
ROMI Machines (units)	168	336	180	-46.4%	7.1%
Burkhardt+Weber (units)	1	13	4	-69.2%	300.0%
Rough and Machined Cast Iron Parts (tons)	2,148	2,192	2,351	7.3%	9.5%
<b>Net Operating Revenue</b>	<b>208,514</b>	<b>458,569</b>	<b>273,095</b>	<b>-40.4%</b>	<b>31.0%</b>
<i>Gross margin (%)</i>	<i>29.1%</i>	<i>30.1%</i>	<i>24.4%</i>		
<b>Operating Income (EBIT)</b>	<b>13,204</b>	<b>55,698</b>	<b>1,406</b>	<b>-97.5%</b>	<b>-89.4%</b>
<i>Operating margin (%)</i>	<i>6.3%</i>	<i>12.1%</i>	<i>0.5%</i>		
<b>Operating Income (EBIT) - adjusted (*)</b>	<b>4,098</b>	<b>62,774</b>	<b>1,130</b>	<b>-98.2%</b>	<b>-72.4%</b>
<i>Operating margin (%) - adjusted (*)</i>	<i>2.0%</i>	<i>13.7%</i>	<i>0.4%</i>		
<b>Net Income</b>	<b>17,981</b>	<b>42,241</b>	<b>10,088</b>	<b>-76.1%</b>	<b>-43.9%</b>
<i>Net margin (%)</i>	<i>8.6%</i>	<i>9.2%</i>	<i>3.7%</i>		
<b>Net Income - adjusted (*)</b>	<b>9,160</b>	<b>49,317</b>	<b>9,819</b>	<b>-80.1%</b>	<b>7.2%</b>
<i>Net margin (%) - adjusted (*)</i>	<i>4.4%</i>	<i>10.8%</i>	<i>3.6%</i>		
<b>EBITDA</b>	<b>27,317</b>	<b>72,052</b>	<b>18,247</b>	<b>-74.7%</b>	<b>-33.2%</b>
<i>EBITDA margin (%)</i>	<i>13.1%</i>	<i>15.7%</i>	<i>6.7%</i>		
<b>EBITDA - adjusted (*)</b>	<b>18,211</b>	<b>79,128</b>	<b>17,971</b>	<b>-77.3%</b>	<b>-1.3%</b>
<i>EBITDA margin (%) - adjusted (*)</i>	<i>8.7%</i>	<i>17.3%</i>	<i>6.6%</i>		
<b>Investments ( ** )</b>	<b>29,315</b>	<b>37,018</b>	<b>38,570</b>	<b>4.2%</b>	<b>31.6%</b>

(\*) 1Q24, 4Q24, 1Q25: EBIT and EBITDA are adjusted by the amounts of R\$9,106, (R\$7,076), and R\$276, respectively; and profit by the amounts of R\$8,821, (R\$7,076), and R\$269, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustment.

(\*\*) Of the investments made in 1Q24, 4Q24, and 1Q25, the amounts of R\$24.1 million, R\$26.4 million, and R\$31.3 million, respectively, refer to the machines manufactured by the Company that were allocated to the machine rental business.



## Corporate Profile



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

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

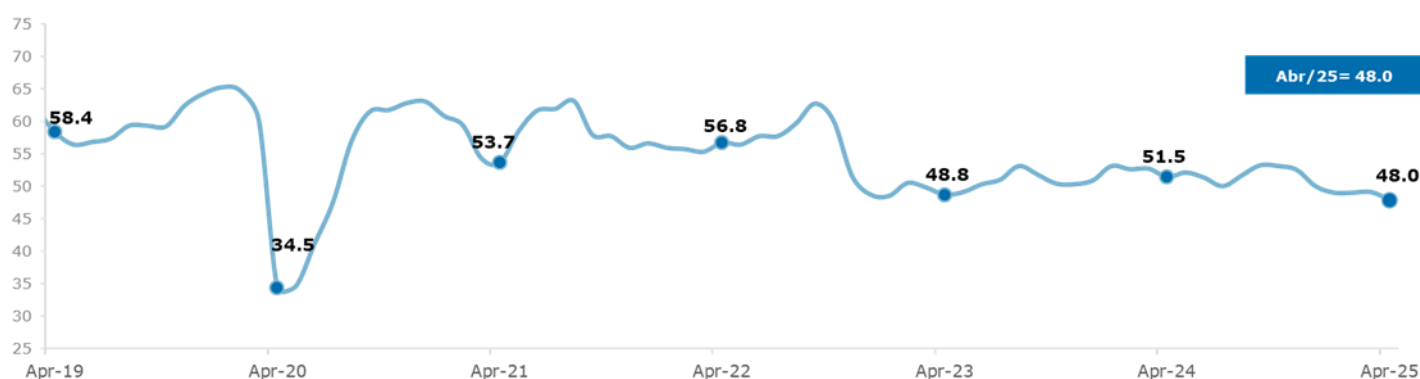
ROMI operates a network of thirteen manufacturing units. These units encompass four facilities dedicated to the final assembly of industrial machinery, two foundries, four units for machining mechanical components, two units for manufacturing steel sheet components, and one unit for the assembly of electronic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

## Current Economic Scenario

On April of 2025, the Entrepreneur Confidence Index in the industrial sector remained below the 50-point threshold for three consecutive months, reaching 48.0 points. This result reflects the uncertainties in the economic scenario and the prospect of rising interest rates in Brazil, indicating a neutral confidence level among entrepreneurs from the industrial sector. On the other hand, the industrial activity continues at high levels, as can be seen in the CNI – UCI chart below, demonstrating that Brazil remains competitive.

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

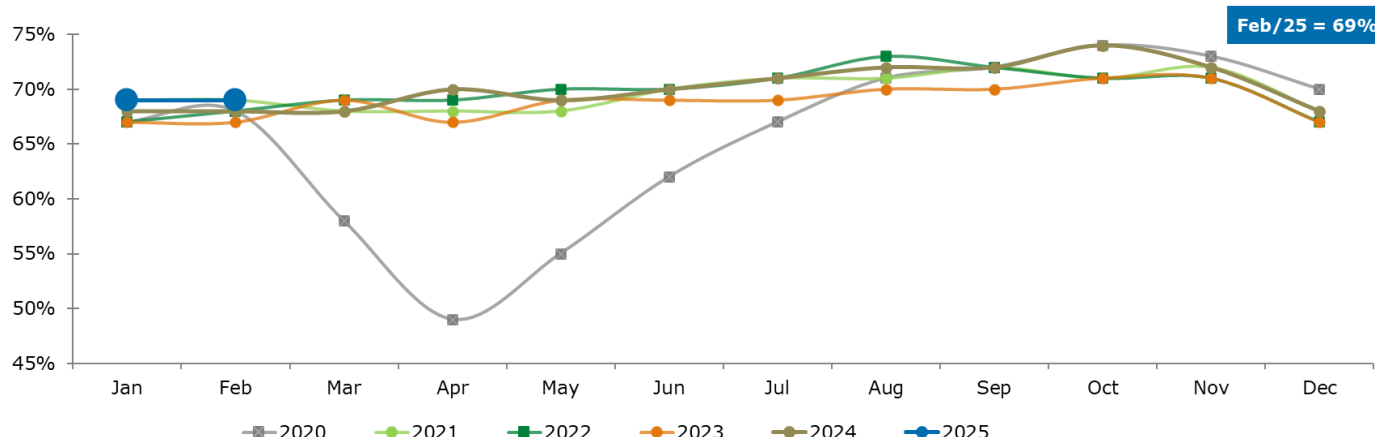
### Industrial Entrepreneur Confidence Index – ICEI



Source: CNI-ICEI, April 2025

According to data from the National Confederation of Industry (CNI), the Installed Capacity Utilization Index (UCI) of the national industry recorded 69% in February 2025, surpassing the historical average for the same month by 1 p.p. This high and stable level indicates that installed capacity utilization rate remains consistent, suggesting a more active industrial activity in the first months of 2025 compared to the same period in 2024.

## Average Installed Capacity Utilization (UCI)



Source: CNI - UCI, February 2025.

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

The Company has strategically prioritized the development of new product generations aligned with the technological advancements of Industry 4.0. This strategic focus has yielded significant advancements in technological content, resulting in a successful market reception of our recent product launches, both domestically and internationally. Looking ahead, ROMI remains committed to launching new machine generations and integrating cutting-edge technologies into our product portfolio, ensuring our continued relevance and competitiveness in the industry. In mid-2020, we also launched a solution for our customers, the rental of ROMI machines. This solution has proven to be highly competitive and has provided our customers with more business opportunities. With the aim of financially supporting our customers, in 2022 we created PRODZ, a company which offers credit lines for the purchase of machines, directly from ROMI, in an easy, agile, digital and uncomplicated way. Since 2022, PRODZ has supported 344 businesses, totaling R\$139.9 million in credits granted to our customers. These new solutions have supported a large number of customers on their journeys of growth and success, demonstrating ROMI's strategic purpose of taking care of the success of its customers.

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



## Market

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

### Order Intake

<b>Order Entry (R\$ 000)</b> Gross Values, sales taxes included	<b>1Q24</b>	<b>4Q24</b>	<b>1Q25</b>	<b>Chg. 1Q25/4Q24</b>	<b>Chg. 1Q25/1Q24</b>
<b>ROMI Machines</b>	178,350	180,385	234,082	29.8%	31.2%
<b>Burkhardt+Weber Machines</b>	69,367	120,426	134,252	11.5%	93.5%
<b>Rough and Machined Cast Iron Parts</b>	51,055	45,840	54,077	18.0%	5.9%
<b>Total *</b>	<b>298,772</b>	<b>346,651</b>	<b>422,411</b>	<b>21.9%</b>	<b>41.4%</b>

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

In 1Q25, ROMI Machines Unit posted an increase of 31.2% in order intake compared to the same period in 2024. This positive performance was driven by the Plástico Brasil Exhibition, held in March this year. In the international market, there was also an increase in order volume, reflecting the initial results of our strengthened sales and after-sales structures, aimed at bringing us closer to our customers and delivering a superior experience.

As previously mentioned, the new generations of products, with important technical evolutions in the mechatronic part, in thermal compensation and in connectivity, also allowed the Company to seek competitive alternatives to enable new business to its customers, such as, for example, the rental of machines. In the first quarter of 2025, 67 new machines have been rented or 76 new contracts (96 machines in 1Q24 or 100 new contracts), which represent approximately R\$26.4 million (R\$27.7 million in the first quarter of 2024).

The German subsidiary B+W continued to demonstrate its ability to develop competitive highly complex and customized technological solutions in 1Q25. As a result, order intake grew by 93.5% compared to 1Q24.

The Rough and Machined Cast Iron Parts Unit recorded a slight increase of 5.9% in order intake in 1Q25 compared to the same period in 2024, reflecting the gradual resumption the agricultural sector.



## Order Backlog

Order Backlog (R\$ 000) Gross Values, sales taxes included	1Q24	4Q24	1Q25	Chg. 1Q25/4Q24	Chg. 1Q25/1Q24
<b>ROMI Machines</b>	236,842	234,540	325,179	38.6%	37.3%
<b>Burkhardt+Weber Machines</b>	302,113	355,775	429,962	20.9%	42.3%
<b>Rough and Machined Cast Iron Parts</b>	56,340	61,364	62,704	2.2%	11.3%
<b>Total *</b>	<b>595,295</b>	<b>651,679</b>	<b>817,845</b>	<b>25.5%</b>	<b>37.4%</b>

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

In the first quarter of 2025, the order backlog increased by 37.4% compared to the same period in 2024, mainly influenced by the increase at Romi Machines Unit and B+W Machines Unit – a result of the strong order intake performance during 1Q25.

## Net Operating Revenue by Business Unit

The Company's net operating revenue in 1Q25 reached R\$273.1 million, an increase of 31.0% compared to 1Q24, with growth across all business units. The expansion of new business generation in 2025, when compared to 2024, reflects the Company's ability to consistently develop competitive solutions and technologies aimed at enabling customers to achieve sustainable success in their activities.

	Quarter				
Net Operating Revenue (R\$ 000)	1Q24	4Q24	1Q25	Chg. 1Q25/4Q24	Chg. 1Q25/1Q24
<b>ROMI Machines</b>	132,005	260,234	155,870	-40.1%	18.1%
<b>Burkhardt+Weber Machines</b>	37,738	152,760	73,277	-52.0%	94.2%
<b>Rough and Machined Cast Iron Parts</b>	38,771	45,575	43,948	-3.6%	13.4%
<b>Total</b>	<b>208,514</b>	<b>458,569</b>	<b>273,095</b>	<b>-40.4%</b>	<b>31.0%</b>

## ROMI MACHINES

The net operating revenue of this Business Unit achieved solid growth, reaching R\$155.9 million in 1Q25, representing a 18.1% increase compared to 1Q24. This increase reflects the Company's continuous efforts to offer technological and advantageous solutions for the customer.

It is important to highlight that revenue from the Machine Rental business has become increasingly relevant to the total revenue of this Unit, being recognized monthly according to rental values. Thus, the revenue growth of this Unit, derived from rentals, will be reflected gradually over time. In 1Q25, the machine rental business accounted for 27.9% increase in net operating revenue compared to the same quarter of the previous year, accounting for approximately 25% of the revenue for this business unit.

## BURKHARDT+WEBER MACHINES

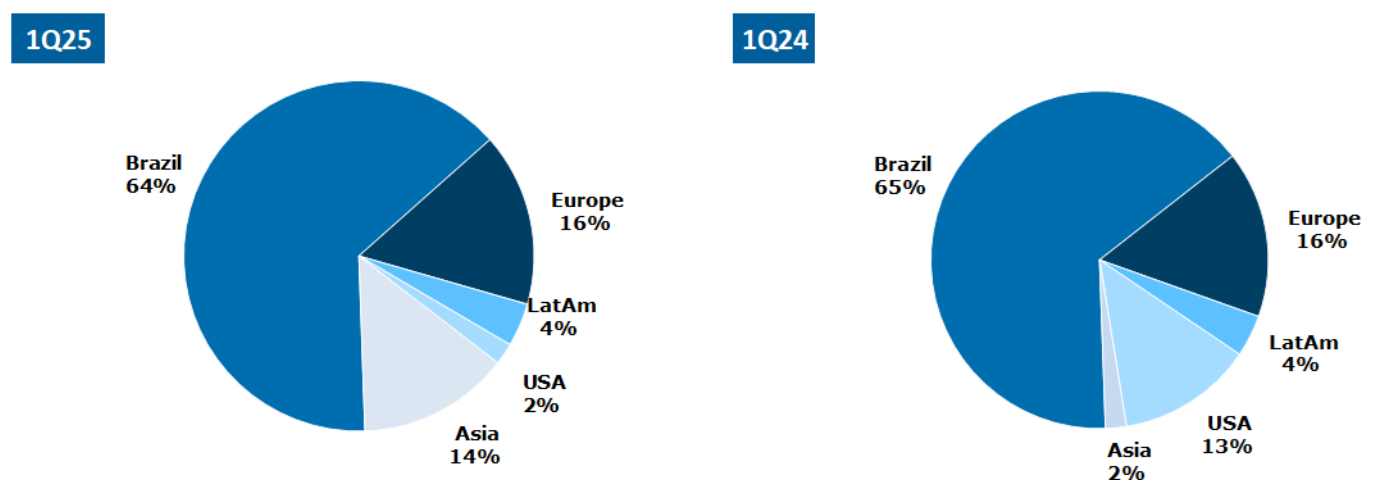
The revenue of German subsidiary B+W reached a total of R\$73.3 million in 1Q25, an increase of 94.2% compared to 1Q24. This result reflects the order intake achieved in recent years, which has allowed a change in the historical pattern of the Unit, whose revenue was typically concentrated in the last quarter of the year. In 2025, a more balanced distribution of revenues across the quarters is observed.

## ROUGH AND MACHINED CAST IRON PARTS

The net operating revenue of this Business Unit reached R\$43.9 million in 1Q25, an increase of 13.4% compared to 1Q24.

### Net Operating Revenue per Geographical Region

The domestic market accounted for 64% of ROMI's consolidated revenue in 1Q25 (65% in 1Q24). When considering the revenue generated from foreign markets, which includes sales by ROMI subsidiaries abroad (Germany, China, Spain, United States, France, Italy, Mexico and United Kingdom) as well as direct sales to other markets, the distribution of ROMI's consolidated revenue by geographical region was as follows:



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

### Foreign Sales

### QUARTER

	1Q24	4Q24	1Q25	Chg. 1Q25/4Q24	Chg. 1Q25/1Q24
Net Sales (R\$ million)	71.9	194.8	98.0	-49.7%	36.3%
Net Sales (US\$ million)	14.4	35.6	16.8	-52.8%	16.7%



## Gross and Operating Margins

The gross margin obtained in 1Q25 was 24.4%, a decrease of 5.7 p.p. compared to 1Q24. This reduction is due to two main factors: (i) the B+W Machines Unit, in 1Q24, delivered a technological package primarily composed of software, which has a higher margin; and (ii) low production and revenue volume in the Rough and Machined Cast Iron Parts Unit.

	Quarter				
Gross Margin	1Q24	4Q24	1Q25	Chg. 1Q25/4Q24	Chg. 1Q25/1Q24
ROMI Machines	43.2%	41.1%	45.1%	3.9	1.9
Burkhardt+Weber Machines	26.4%	24.1%	13.5%	(10.6)	(12.9)
Rough and Machined Cast Iron Parts	-16.5%	-12.5%	-30.7%	(18.1)	(14.2)
<b>Total</b>	<b>29.1%</b>	<b>30.1%</b>	<b>24.4%</b>	<b>(5.7)</b>	<b>(4.7)</b>

	Quarter				
EBIT Margin - Adjusted (*)	1Q24	4Q24	1Q25	Chg. 1Q25/4Q24	Chg. 1Q25/1Q24
ROMI Machines	13.7%	23.2%	17.5%	(5.6)	3.8
Burkhardt+Weber Machines	-0.4%	11.5%	-5.5%	(17.0)	(5.1)
Rough and Machined Cast Iron Parts	-35.7%	-33.0%	-50.4%	(17.4)	(14.7)
<b>Total</b>	<b>2.0%</b>	<b>13.7%</b>	<b>0.4%</b>	<b>(13.3)</b>	<b>(1.6)</b>

(\*) 1Q24, 4Q24, 1Q25: EBIT and EBITDA are adjusted by the amounts of R\$9,106, (R\$7,076), and R\$276, respectively; and profit by the amounts of R\$8,821, (R\$7,076), and R\$269, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.

## ROMI MACHINES

The gross margin of this Business Unit in 1Q25 reached 45.1%, a level higher than that achieved in 1Q24. The increase in revenue volume, the larger share of the machine rental business within this business unit, and the improvement in export margins due to the exchange rate were the main factors driving the gross margin in this quarter. The growth in net operating revenue and gross margin allowed for an adjusted EBIT operating margin of 17.5% in 1Q25, reflecting an increase of 3.8 p.p. compared to 1Q24.

## BURKHARDT+WEBER MACHINES

In the first quarter of 2025, the company's gross and operating margins decreased by 12.9 p.p. and 5.1 p.p., respectively, compared to the same period in 2024, they were heavily impacted by the revenue mix in the periods presented, where in 1Q24, there was the delivery package mainly represented by software solutions, which have a higher margin than machinery.



## ROUGH AND MACHINED CAST IRON PARTS

In 1Q25 the gross margin of this Business Unit decreased by 14.2 p.p., compared to 1Q24, and the operating margin (EBIT) also decreased, in the same comparison period, by 14.7 p.p. The low production volume, a reflection of the slowdown in the wind power and agricultural segments, combined with the high fixed costs of this Business Unit, has impacted operating margins.

## EBITDA and EBITDA Margin

In 1Q25, the operating cash generation as measured by adjusted EBITDA amounted to R\$18.0 million, representing an adjusted EBITDA margin of 6.7% in the quarter, as shown in the table below:

Reconciliation of Net Income to EBITDA	Quarter				
	1Q24	4Q24	1Q25	Chg. 1Q25/4Q24	Chg. 1Q25/1Q24
(R\$ 000)					
<b>Net Income</b>	<b>17,981</b>	<b>42,241</b>	<b>10,088</b>	-76.1%	-43.9%
Income tax and social contributions	(1,768)	11,108	(3,167)	-128.5%	79.1%
Net Financial Income	(3,009)	2,349	(5,515)	-334.8%	83.3%
Depreciation and amortization	14,113	16,354	16,841	3.0%	19.3%
<b>EBITDA</b>	<b>27,317</b>	<b>72,052</b>	<b>18,247</b>	-74.7%	-33.2%
<b>EBITDA Margin</b>	13.1%	15.7%	6.7%		
<b>EBITDA - Adjusted (*)</b>	<b>18,211</b>	<b>79,128</b>	<b>17,971</b>	-77.3%	-1.3%
<b>EBITDA Margin - Adjusted (*)</b>	8.7%	17.3%	6.6%		
<b>Total Net Operating Revenue</b>	<b>208,514</b>	<b>458,569</b>	<b>273,095</b>	<b>-40.4%</b>	<b>31.0%</b>

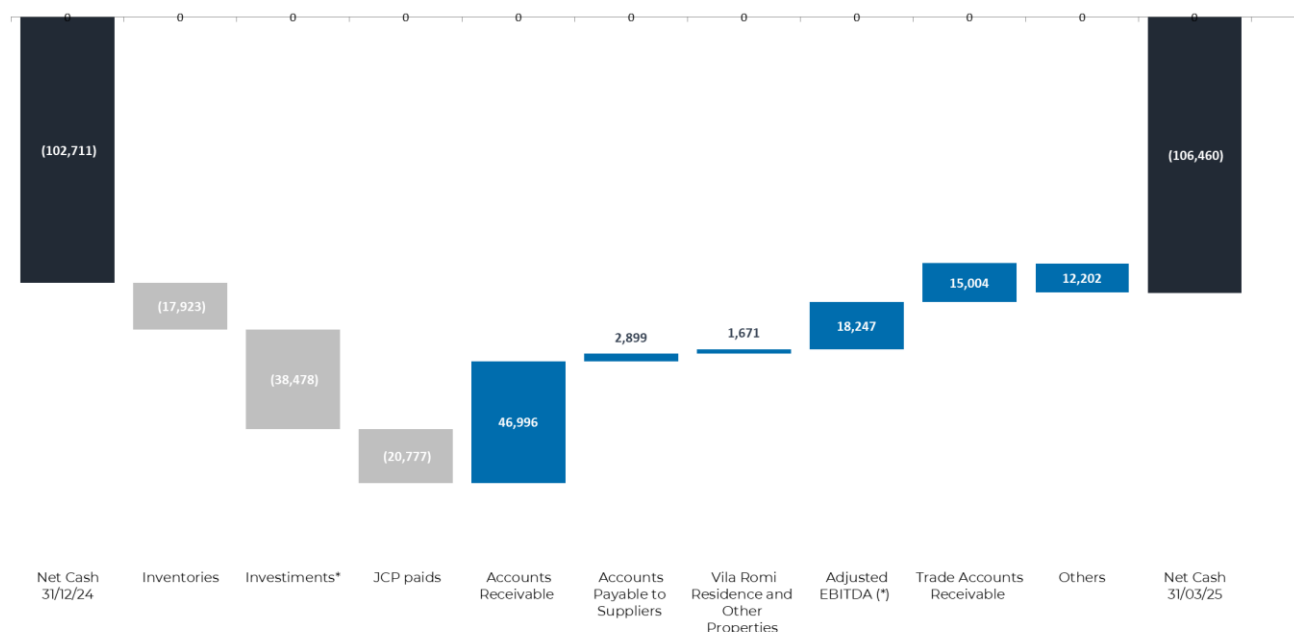
(\*) 1Q24, 4Q24, 1Q25: EBIT and EBITDA are adjusted by the amounts of R\$9,106, (R\$7,076), and R\$276, respectively; and profit by the amounts of R\$8,821, (R\$7,076), and R\$269, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.

## Adjusted Profit for the Period

The adjusted profit for 1Q25 was R\$9.2 million, an increase of 7.2% compared to 1Q24.

## Evolution of Net Cash (Debt) Position

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



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

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

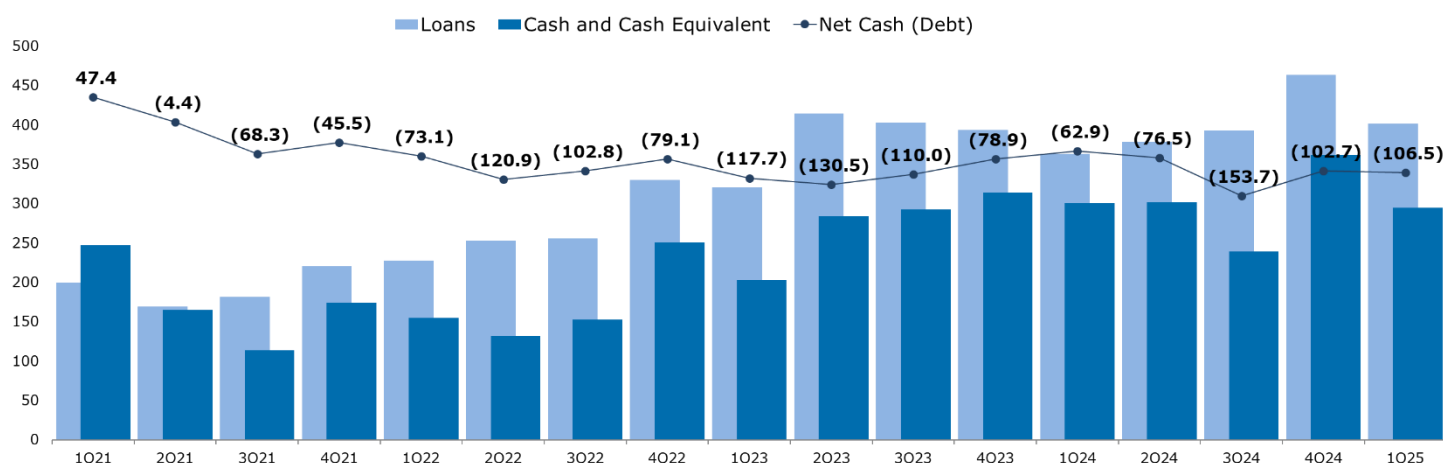
- Investments aimed at maintenance, productivity, flexibility, and competitiveness of the units in the industrial park and, mainly, related to the new machine rental business (R\$31,254 in 1Q25);
- Payment of interest on capital and interim dividends, declared in December and paid during the quarter in the amount of R\$20,777;
- Reduction in Accounts Receivable, primarily due to revenue from the B+W Unit on 1Q25.
- The increase in the inventory line item is related to the order backlog of the B+W Unit, which in 1Q25 posted a growth of 25.5%.

## Financial Position

The Company's borrowings are used mainly for investments in the modernization of its manufacturing facilities, research and development of new products, and financing of exports and imports. As at March 31, 2025, the amount of financing in local currency was R\$199.1 million, and in foreign currency R\$202.3 million, totaling R\$401.4 million, of which R\$75.1 million maturing in up to 12 months.

Short-term investments are made with prime institutions with low credit risk and their yield is mainly linked to the Interbank Certificate of Deposit (CDI). The consolidated net cash position as at March 31, 2025 was negative by R\$106.4 million.

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



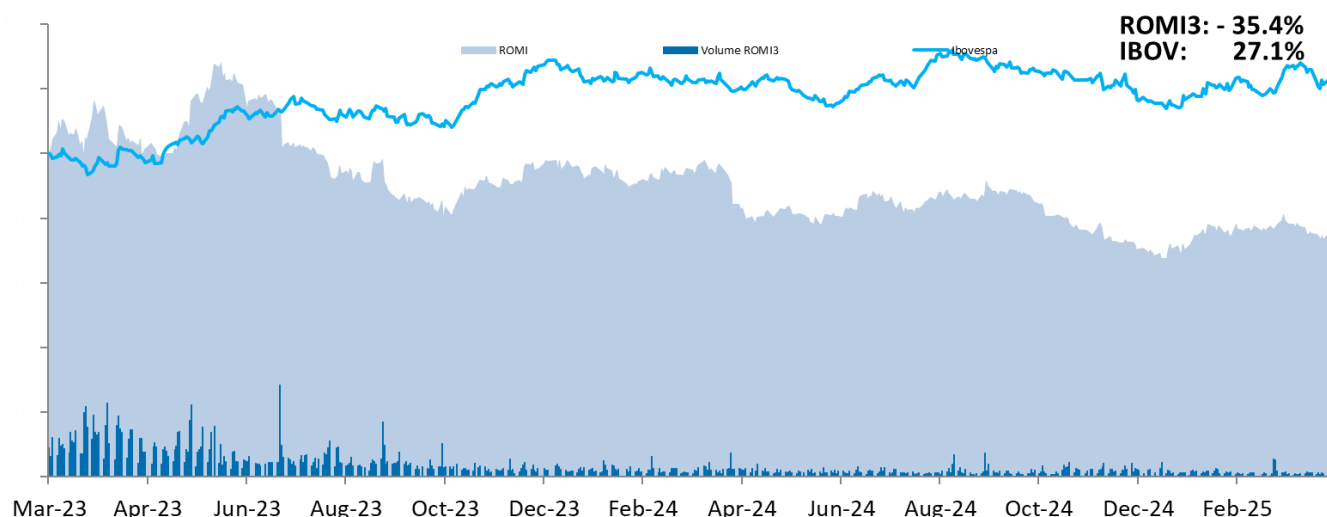
As at March 31, 2025, the Company recorded R\$295.0 million as cash and cash equivalents and short-term investments.

The balances recorded under "Finame Manufacturer Financing" are not used in the calculation of the Company's net debt. As at March 31, 2025, the Company did not have any derivative transactions.

## Capital Markets

### Share Performance ROMI3 x Ibovespa

Period: March 1, 2023 to April 14, 2025



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

On April 14, 2025 the Company's common shares (ROMI3), which were quoted at R\$9.10, posted devaluation of 35.4% since March 31, 2023 and appreciation of 7.8% since December 31, 2024. The Ibovespa posted increase of 27.1% and 7.6%, respectively, in the same periods.

The Company's market capitalization on April 14, 2025 was R\$847.85 million. The average daily trading volume during 1Q25 was R\$ 1.9 million.





Earnings Release  
1st quarter of 2025



# Consolidated Balance Sheet

## Consolidated Balance Sheet

IFRS (R\$ 000)

ASSETS	03/31/24	12/31/24	03/31/25	LIABILITIES AND SHAREHOLDER'S EQUITY			
	1,386,561	1,576,066	1,512,376	CURRENT	03/31/24	12/31/24	03/31/25
Cash and Cash equivalents	239,768	262,220	242,363	Loans and financing	146,301	147,148	75,077
Financial investments	61,100	99,476	52,591	Finame manufacturer financing	159,163	196,847	214,852
Trade accounts receivable	191,480	209,783	169,271	Trade accounts payable	81,987	110,420	113,319
Trade accounts receivable - PRODZ financing	36,899	51,476	52,158	Payroll and related taxes	32,633	38,096	35,954
Onlending of Finame manufacturer financing	169,513	177,517	182,856	Taxes payables	8,313	10,820	7,818
Inventories	646,105	715,544	733,467	Advances from customers	136,827	187,257	202,262
Inventories of rental machines intended for sale	-	22,987	24,287	Related parties	263	4,797	494
Recoverable taxes	21,374	18,609	29,842	Dividends	9,417	17,817	14,625
Other receivables	20,322	18,454	25,542	Provision for contingent liabilities	5,580	5,921	6,475
				Other payables	34,564	42,016	43,391
<b>NON CURRENT</b>	<b>345,773</b>	<b>409,768</b>	<b>401,514</b>	<b>NON CURRENT</b>	<b>465,577</b>	<b>556,471</b>	<b>546,625</b>
Trade accounts receivable	2,838	21,846	17,716	Loans and financing	217,474	317,259	326,336
Trade accounts receivable - PRODZ financing	29,085	29,508	26,472	Finame manufacturer financing	208,902	194,230	178,304
Onlending of Finame manufacturer financing	209,815	248,657	241,861	Deferred income and social contribution taxes	33,141	38,660	36,997
Recoverable taxes	61,632	65,599	66,568	Reserve for contingencies	403	451	199
Deferred income and social contribution taxes	20,012	23,288	27,500	Other payables	5,657	5,871	4,789
Judicial Deposits	12,143	12,131	12,131	<b>TOTAL LIABILITIES</b>	<b>1,080,625</b>	<b>1,317,610</b>	<b>1,260,892</b>
Other receivables	10,248	8,739	9,266	<b>SHAREHOLDER'S EQUITY</b>	<b>1,177,374</b>	<b>1,226,745</b>	<b>1,218,038</b>
<b>INVESTMENTS</b>				Capital	988,470	988,470	988,470
Property, Plant and Equipment	468,183	497,420	505,917	Retained earnings	118,843	150,565	143,767
Investment Properties	15,183	14,283	14,283	Cumulative translation adjustments	70,061	87,710	85,801
Intangible assets	43,862	49,086	46,408	<b>NON CONTROLLING INTERESTS</b>	<b>1,563</b>	<b>2,268</b>	<b>1,569</b>
	<b>873,001</b>	<b>970,557</b>	<b>968,122</b>	<b>TOTAL SHAREHOLDER'S EQUITY</b>	<b>1,178,937</b>	<b>1,229,013</b>	<b>1,219,607</b>
<b>TOTAL ASSETS</b>	<b>2,259,562</b>	<b>2,546,623</b>	<b>2,480,498</b>	<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>2,259,562</b>	<b>2,546,623</b>	<b>2,480,498</b>

# Consolidated Income Statement

<b>Consolidated Income Statement IFRS (R\$ 000)</b>	<b>1Q24</b>	<b>4Q24</b>	<b>1Q25</b>	<b>Chg. 1Q25/4Q24</b>	<b>Chg. 1Q25/1Q24</b>
<b>Net Operating Revenue</b>	<b>208,514</b>	<b>458,569</b>	<b>273,095</b>	<b>-40.4%</b>	<b>31.0%</b>
Cost of Goods Sold	(147,889)	(320,435)	(206,421)	-35.6%	39.6%
<b>Gross Profit</b>	<b>60,625</b>	<b>138,134</b>	<b>66,674</b>	<b>-51.7%</b>	<b>10.0%</b>
<b>Gross Margin %</b>	<b>29.1%</b>	<b>30.1%</b>	<b>24.4%</b>		
<b>Operating Expenses</b>	<b>(47,421)</b>	<b>(75,360)</b>	<b>(65,268)</b>	<b>-13.4%</b>	<b>37.6%</b>
Selling expenses	(23,399)	(33,515)	(28,682)	-14.4%	22.6%
Research and development expenses	(7,060)	(7,407)	(7,718)	4.2%	9.3%
General and administrative expenses	(23,860)	(31,149)	(26,387)	-15.3%	10.6%
Management profit sharing and compensation	(2,703)	(4,929)	(3,910)	-20.7%	44.7%
Other operating income, net	9,601	1,640	1,429	-12.9%	-85.1%
<b>Operating Income (loss) before Financial Results</b>	<b>13,204</b>	<b>55,698</b>	<b>1,406</b>	<b>-97.5%</b>	<b>-89.4%</b>
<b>Operating Margin %</b>	<b>6.3%</b>	<b>12.1%</b>	<b>0.5%</b>		
<b>Operating Income (loss) before Financial Results - Adjusted (*)</b>	<b>4,098</b>	<b>62,774</b>	<b>1,130</b>	<b>-98.2%</b>	<b>-72.4%</b>
<b>Operating Margin % - Adjusted (*)</b>	<b>2.0%</b>	<b>13.7%</b>	<b>0.4%</b>		
<b>Financial Results, Net</b>	<b>3,009</b>	<b>(2,349)</b>	<b>5,515</b>	<b>-334.8%</b>	<b>83.3%</b>
Financial income	7,566	6,602	10,007	51.6%	32.3%
Financial expenses	(5,808)	(8,191)	(6,833)	-16.6%	17.6%
Exchange gain (loss), net	1,251	(760)	2,341	-408.0%	87.1%
<b>Operations Operating Income</b>	<b>16,213</b>	<b>53,349</b>	<b>6,921</b>	<b>-87.0%</b>	<b>-57.3%</b>
Income tax and social contribution	1,768	(11,108)	3,167	-128.5%	79.1%
<b>Net Income</b>	<b>17,981</b>	<b>42,241</b>	<b>10,088</b>	<b>-76.1%</b>	<b>-43.9%</b>
<b>Net Margin %</b>	<b>8.6%</b>	<b>9.2%</b>	<b>3.7%</b>		
<b>Net income - Adjusted (*)</b>	<b>9,160</b>	<b>49,317</b>	<b>9,819</b>	<b>-80.1%</b>	<b>7.2%</b>
<b>Net Margin % - Adjusted (*)</b>	<b>4.4%</b>	<b>10.8%</b>	<b>3.6%</b>		
<b>Net profit concerning:</b>					
Controlling interests	17,874	42,136	9,976	-76.3%	-44.2%
Non controlling interests	107	105	112	6.7%	4.7%
<b>EBITDA</b>	<b>27,317</b>	<b>72,052</b>	<b>18,247</b>	<b>-74.7%</b>	<b>-33.2%</b>
Profit for the period	17,981	42,241	10,088	-76.1%	-43.9%
Income tax and social contribution	(1,768)	11,108	(3,167)	-128.5%	79.1%
Financial result, net	(3,009)	2,349	(5,515)	-334.8%	83.3%
Depreciation and amortization	14,113	16,354	16,841	3.0%	19.3%
<b>EBITDA Margin %</b>	<b>13.1%</b>	<b>15.7%</b>	<b>6.7%</b>		
<b>EBITDA - Adjusted (*)</b>	<b>18,211</b>	<b>79,128</b>	<b>17,971</b>	<b>-77.3%</b>	<b>-1.3%</b>
<b>EBITDA Margin % - Adjusted (*)</b>	<b>8.7%</b>	<b>17.3%</b>	<b>6.6%</b>		
Nº of shares in capital stock (th)	93,171	93,171	93,171		
Profit per share - R\$	0.19	0.45	0.11		

(\*) 1Q24, 4Q24, 1Q25: EBIT and EBITDA are adjusted by the amounts of R\$9,106, (R\$7,076), and R\$276, respectively; and profit by the amounts of R\$8,821, (R\$7,076), and R\$269, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.



## Consolidated Cash Flow Statement

### Consolidated Cash Flow Statement

IFRS (R\$ 000)

	1Q24	4Q24	1Q25
<b>Cash from operating activities</b>			
<b>Net Income before taxation</b>	<b>16,213</b>	<b>53,349</b>	<b>6,921</b>
Financial expenses and exchange gain	3,607	31,734	(5,984)
Depreciation and amortization	14,113	16,352	16,841
Allowance for doubtful accounts and other receivables	779	3,089	3,124
Proceeds from sale of fixed assets and intangibles	(7,085)	(9,374)	11,652
Provision for inventory realization	(178)	(2,370)	1,900
Reserve for contingencies	1,556	(282)	107
Trade accounts receivable	21,422	28,198	39,110
Onlending of Finame manufacturer financing	52,784	(99,207)	1,225
Inventories	(39,007)	68,856	(14,140)
Recoverable taxes, net	(8,782)	21,722	(16,414)
Judicial deposits	7	-	-
Other receivables	(2,652)	7,948	(6,316)
Trade accounts payable	1,527	(31,999)	5,812
Payroll and related taxes	(6,432)	(14,367)	(2,142)
Taxes payable	(6,686)	(3,990)	(896)
Advances from customers	27,017	13,390	15,005
Other payables	(1,650)	15,770	(2,975)
<b>Cash provided by (used in) operating activities</b>	<b>66,553</b>	<b>98,819</b>	<b>52,830</b>
Income tax and social contribution paid	(243)	(1,405)	(602)
<b>Net Cash provided by (used in) operating activities</b>	<b>66,310</b>	<b>97,414</b>	<b>52,228</b>
Financial Investments	(29,034)	(41,127)	46,885
Purchase of fixed assets	(33,538)	(36,707)	(40,771)
Sales of fixed assets	15,815	25,538	1,021
Purchase of intangible assets	(14)	(15)	-
<b>Net cash Used in Investing Activities</b>	<b>(46,771)</b>	<b>(52,311)</b>	<b>7,135</b>
Interest on capital paid	(376)	(30,154)	(20,777)
New loans and financing	60,302	106,915	28,844
Payments of loans and financing	(90,893)	(109,578)	(80,761)
Interests paid (including Finame manufacturer financing)	(12,204)	(9,230)	(5,754)
New loans in Finame manufacturer	24,347	99,400	44,774
Payment of Finame manufacturer financing	(41,708)	(40,466)	(42,092)
<b>Net Cash provided by (used in) Financing Activities</b>	<b>(60,532)</b>	<b>16,887</b>	<b>(75,766)</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(40,993)</b>	<b>61,990</b>	<b>(16,403)</b>
Exchange variation changes on cash and cash equivalents abroad	(1,657)	19,004	(3,454)
<b>Cash and cash equivalents - beginning of period</b>	<b>282,418</b>	<b>181,226</b>	<b>262,220</b>
<b>Cash and cash equivalents - end of period</b>	<b>239,768</b>	<b>262,220</b>	<b>242,363</b>



## Attachment I – Income Statement by Business Unit

R\$ 000	ROMI Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron Parts	Total
<b>Net Operating Revenue</b>	<b>155,870</b>	<b>73,277</b>	<b>43,948</b>	<b>273,095</b>
<b>Cost of Sales and Services</b>	(68,739)	(63,365)	(74,317)	(206,421)
Business Units Transfers	661	-	17,542	18,203
Business Units Transfers	(17,542)	-	(661)	(18,203)
<b>Gross Profit</b>	<b>70,249</b>	<b>9,912</b>	<b>(13,487)</b>	<b>66,674</b>
<b>Gross Margin %</b>	<b>45.1%</b>	<b>13.5%</b>	<b>-30.7%</b>	<b>24.4%</b>
<b>Operating Expenses</b>	<b>(42,900)</b>	<b>(13,971)</b>	<b>(8,672)</b>	<b>(65,544)</b>
Selling	(20,754)	(6,371)	(1,556)	(28,682)
General and Administrative	(14,399)	(7,600)	(4,388)	(26,387)
Research and Development	(6,324)	-	(1,394)	(7,718)
Management profit sharing	(2,576)	-	(1,334)	(3,910)
Other operating revenue	1,153	-	-	1,153
<b>Operating loss before Financial Results - Adjusted (*)</b>	<b>27,350</b>	<b>(4,059)</b>	<b>(22,160)</b>	<b>1,131</b>
<b>Operating Margin % - Adjusted (*)</b>	<b>17.5%</b>	<b>-5.5%</b>	<b>-50.4%</b>	<b>0.4%</b>
Depreciation and amortization	10,946	1,740	4,155	16,841
<b>EBITDA - Adjusted (*)</b>	<b>38,296</b>	<b>(2,319)</b>	<b>(18,005)</b>	<b>17,972</b>
<b>EBITDA Margin % - Adjusted (*)</b>	<b>24.6%</b>	<b>-3.2%</b>	<b>-41.0%</b>	<b>6.6%</b>

### Income Statement by Business Units - 1Q24

R\$ 000	ROMI Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron Parts	Total
<b>Net Operating Revenue</b>	<b>132,005</b>	<b>37,738</b>	<b>38,771</b>	<b>208,514</b>
<b>Cost of Sales and Services</b>	(62,938)	(27,758)	(57,193)	(147,889)
Business Units Transfers	260	-	12,274	12,534
Business Units Transfers	(12,274)	-	(260)	(12,534)
<b>Gross Profit</b>	<b>57,053</b>	<b>9,980</b>	<b>(6,408)</b>	<b>60,625</b>
<b>Gross Margin %</b>	<b>43.2%</b>	<b>26.4%</b>	<b>-16.5%</b>	<b>29.1%</b>
<b>Operating Expenses</b>	<b>(38,936)</b>	<b>(10,146)</b>	<b>(7,445)</b>	<b>(56,527)</b>
Selling	(18,568)	(3,338)	(1,493)	(23,399)
General and Administrative	(13,331)	(6,808)	(3,721)	(23,860)
Research and Development	(5,623)	-	(1,437)	(7,060)
Management profit sharing	(1,909)	-	(794)	(2,703)
Other operating revenue	495	-	-	495
<b>Operating loss before Financial Results - Adjusted (*)</b>	<b>18,117</b>	<b>(166)</b>	<b>(13,853)</b>	<b>4,098</b>
<b>Operating Margin % - Adjusted (*)</b>	<b>13.7%</b>	<b>-0.4%</b>	<b>-35.7%</b>	<b>2.0%</b>
Depreciation and amortization	9,690	862	3,560	14,113
<b>EBITDA - Adjusted (*)</b>	<b>27,807</b>	<b>697</b>	<b>(10,293)</b>	<b>18,211</b>
<b>EBITDA Margin % - Adjusted (*)</b>	<b>21.1%</b>	<b>1.8%</b>	<b>-26.5%</b>	<b>8.7%</b>

(\*) 1Q24, 4Q24, 1Q25: EBIT and EBITDA are adjusted by the amounts of R\$9,106, (R\$7,076), and R\$276, respectively; and profit by the amounts of R\$8,821, (R\$7,076), and R\$269, respectively, related to the recognition of the impacts of the Vila Romi Residence project, the sale of the land on Avenida JK, and the recognition of present value adjustments.





## Attachment II - Financial Statements of B+W Burkhardt + Weber Balance Sheet

(€ 000)

ASSETS	03/31/24	12/31/24	03/31/25
<b>CURRENT</b>	<b>34,192</b>	<b>47,909</b>	<b>47,648</b>
Cash and Cash equivalents	432	7,846	7,597
Trade accounts receivable	7,816	10,741	9,775
Inventories	22,501	26,369	25,887
Recoverable taxes	758	268	689
Deferred income and social contribution taxes	1,267	1,647	1,999
Related Parties	459	178	327
Other receivables	959	861	1,375
<b>Investments</b>			
Property, plant and equipment	11,747	11,448	11,244
Intangible assets	8,025	7,576	7,445
<b>TOTAL ASSETS</b>	<b>53,964</b>	<b>66,933</b>	<b>66,337</b>
<b>LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>03/31/24</b>	<b>12/31/24</b>	<b>03/31/25</b>
<b>CURRENT</b>	<b>26,650</b>	<b>41,135</b>	<b>41,268</b>
Loans and financing	527	7,354	4,285
Trade accounts payable	2,183	2,196	2,208
Payroll and related taxes	1,343	829	1,126
Taxes payable	188	323	137
Advances from customers	16,449	21,852	24,933
Other payables	2,943	3,548	4,145
Related Parties	3,017	5,033	4,434
<b>NON CURRENT</b>	<b>7,694</b>	<b>7,264</b>	<b>7,225</b>
Loans and financing	4,210	3,915	3,915
Deferred income and social contribution taxes	3,483	3,349	3,310
<b>SHAREHOLDER'S EQUITY</b>	<b>19,621</b>	<b>18,534</b>	<b>17,844</b>
Capital	7,025	7,025	7,025
Profit (losses) accumulated	12,596	11,509	10,819
<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>53,964</b>	<b>66,933</b>	<b>66,337</b>



## Burkhardt + Weber Income Statement

	1Q24	4Q24	1Q25
<b>Net Operating Revenue</b>	<b>7,006</b>	<b>40,313</b>	<b>11,900</b>
Cost of Goods Sold	(5,153)	(19,125)	(10,425)
<b>Gross Profit</b>	<b>1,853</b>	<b>21,189</b>	<b>1,475</b>
<b>Gross Margin %</b>	<b>26.4%</b>	<b>52.6%</b>	<b>12.4%</b>
<b>Operating Expenses</b>	<b>(1,884)</b>	<b>(2,715)</b>	<b>(2,269)</b>
Selling expenses	(620)	(1,480)	(1,035)
General and administrative expenses	(1,264)	(1,235)	(1,234)
<b>Operating Income before Financial Results</b>	<b>(31)</b>	<b>18,473</b>	<b>(794)</b>
<b>Operating Margin %</b>	<b>-0.4%</b>	<b>45.8%</b>	<b>-6.7%</b>
Financial Results, Net	(128)	(204)	(314)
<b>Net Income before tax and social contributio</b>	<b>(158)</b>	<b>18,270</b>	<b>(1,108)</b>
Income tax and social contribution	149	(759)	352
<b>Net income</b>	<b>(9)</b>	<b>17,511</b>	<b>(756)</b>
<b>Net Margin %</b>	<b>-0.1%</b>	<b>43.4%</b>	<b>-6.4%</b>
<b>EBITDA</b>	<b>283</b>	<b>18,795</b>	<b>(512)</b>
Net income / loss for the period	(9)	17,511	(756)
Income tax and social contribution	(149)	759	(352)
Financial income, net	128	204	314
Depreciation and amortization	314	321	282
<b>EBITDA Margin %</b>	<b>4.0%</b>	<b>46.6%</b>	<b>-4.3%</b>

**ROMI S.A.**

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

**PUBLICLY-HELD COMPANY**

**OFFICERS' REPRESENTATION ON THE FINANCIAL STATEMENTS**

We, the officers listed below, represent that the individual and consolidated interim financial statements as at and for the quarter ended March 31, 2025 have been prepared, reviewed and discussed by us and nothing has come to our attention that causes us to believe that any further adjustments or disclosures are necessary.

Santa Bárbara d'Oeste, April 15, 2025

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

**Fernando Marcos Cassoni – Vice-President**

**Fábio Barbanti Taiar – Executive Officer**

**Douglas Pedro de Alcântara – Executive Officer**

**Mauricio Lanzellotti Lopes – Executive Officer**

**Tales Caires Aquino – Executive Officer**

**ROMI S.A.**

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

**PUBLICLY-HELD COMPANY**

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

We, the officers listed below, represent that we have reviewed, discussed and agreed with the Report on Review issued by PricewaterhouseCoopers Contadores Públicos Ltda. on the individual and consolidated financial statements of ROMI S.A. as at and for the quarter ended March 31, 2025.

Santa Bárbara d'Oeste, April 15, 2025

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

**Fernando Marcos Cassoni – Vice-President**

**Fábio Barbanti Taiar – Executive Officer**

**Douglas Pedro de Alcântara – Executive Officer**

**Mauricio Lanzellotti Lopes – Executive Officer**

**Tales Caires Aquino - Executive Officer**





# Romi S.A.

**Quarterly Information (ITR) at  
March 31, 2025  
and report on review of  
quarterly information**



## Report on review of quarterly information

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

### Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of Romi S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended March 31, 2025, comprising the balance sheet at that date and the statements of income, comprehensive income, changes in equity and cash flows for the quarter then ended, and explanatory notes.

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

### Scope of review

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

### Conclusion

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



Romi S.A.

## Emphasis of matter

As described in Note 2, the parent company and consolidated interim financial information, included in the Quarterly Information Form (ITR), were prepared in accordance with the accounting standard CPC 21 and International Accounting Standard IAS 34, applicable to Brazilian real estate development entities registered with the Brazilian Securities Commission (CVM). Accordingly, the definition of the accounting policy adopted by the entity for the recognition of revenue from purchase and sale agreements of real estate units under construction, as regards the aspects related to transfer of control, are in accordance with the understanding of the CVM in Circular Letter/CVM/SNC/SEP 02/2018 on the application of NBC TG 47 (IFRS 15). Our conclusion is not modified in respect of this matter.

## Other matters


### Presentation of comparative information

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

### Statements of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the quarter ended March 31, 2025. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the quarterly information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statement of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

Campinas, April 15, 2025

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

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Diogo Maros de Carvalho  
Signed By: Diogo Maros de Carvalho 22021437850  
CPF: 22021437850  
Signing Time: 11 June 2025 | 17:50 BRT  
O: ICP-Brasil, OU: Certificado Digital PF A1  
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Diogo Maros de Carvalho  
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Company information / Breakdown of capital

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

Quantity of shares (Unit)	Current quarter 03/31/2025
Paid-in capital	
Common	93,170,747
Preferred	0
Total	93,170,747
Treasury	
Common	0
Preferred	0
Total	0



## Individual financial statements / Balance sheet – Assets

(In thousands of reais)

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

Code of account	Account description	Current quarter 03/31/2025	Prior year 12/31/2024
1	Total assets	2,166,822	2,202,192
1.01	Current assets	978,543	1,002,553
1.01.01	Cash and cash equivalents	130,673	119,073
1.01.02	Financial investments	7,640	50,230
1.01.02.01	Financial investments measured at fair value through profit or loss	7,640	50,230
1.01.02.01.01	Trading securities	7,640	50,230
1.01.03	Accounts receivable	282,088	313,691
1.01.03.01	Trade receivables	268,758	285,963
1.01.03.01.01	Trade accounts receivable	85,902	108,446
1.01.03.01.02	Onlending of FINAME - manufacturer financing	182,856	177,517
1.01.03.02	Other accounts receivable	13,330	27,728
1.01.04	Inventories	503,691	478,208
1.01.06	Recoverable taxes	17,027	8,748
1.01.06.01	Current taxes recoverable	17,027	8,748
1.01.08	Other current assets	37,424	32,603
1.01.08.03	Other	37,424	32,603
1.01.08.03.01	Rental machines intended for sale	24,287	22,987
1.01.08.03.02	Other credits	13,137	9,616
1.02	Non-current assets	1,188,279	1,199,639
1.02.01	Non-current receivables	427,714	439,595
1.02.01.04	Accounts receivable	243,746	253,605
1.02.01.04.01	Trade accounts receivable	1,885	4,948
1.02.01.04.02	Onlending of FINAME - manufacturer financing	241,861	248,657
1.02.01.07	Deferred taxes	17,049	14,730
1.02.01.07.01	Deferred income tax and social contribution	17,049	14,730
1.02.01.09	Receivables from related parties	77,369	83,217
1.02.01.09.02	Receivables from subsidiaries	77,369	83,217
1.02.01.10	Other non-current assets	89,550	88,043
1.02.01.10.03	Taxes recoverable	66,562	65,593
1.02.01.10.04	Judicial deposits	12,131	12,131
1.02.01.10.05	Other credits	10,857	10,319
1.02.02	Investments	333,324	346,796
1.02.02.01	Equity interest	319,824	333,296
1.02.02.01.02	Interest in subsidiaries	319,824	333,296
1.02.02.02	Investment property	13,500	13,500
1.02.03	Property, plant and equipment	426,979	412,911
1.02.03.01	Fixed assets in operation	426,979	412,911
1.02.04	Intangible assets	262	337
1.02.04.01	Intangible assets	262	337
1.02.04.01.01	Concession agreement	262	337

## Individual financial statements / Balance sheet – Liabilities

(In thousands of reais)

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

Code of account	Account description	Current quarter 03/31/2025	Prior year 12/31/2024
2	Total liabilities	2,166,822	2,202,192
2.01	Current liabilities	438,145	474,031
2.01.01	Social and labor obligations	26,041	29,909
2.01.01.01	Social charges	26,041	29,909
2.01.02	Suppliers	95,950	94,373
2.01.02.01	Domestic suppliers	95,950	94,373
2.01.03	Tax liabilities	105	1,296
2.01.03.01	Federal tax liabilities	105	1,296
2.01.03.01.01	Income tax and social contribution payable	105	1,296
2.01.04	Loans and financing	233,445	264,526
2.01.04.01	Loans and financing	233,445	264,526
2.01.04.01.01	In local currency	233,445	264,526
2.01.05	Other liabilities	76,129	78,006
2.01.05.01	Liabilities with related parts	9,062	9,178
2.01.05.01.01	Payables to subsidiaries	9,062	9,178
2.01.05.02	Other	67,067	68,828
2.01.05.02.01	Dividends and interest on capital payable	14,625	17,817
2.01.05.02.04	Advances from customers	39,085	32,220
2.01.05.02.05	Profit sharing	494	4,797
2.01.05.02.06	Other current liabilities	12,863	13,994
2.01.06	Provisions	6,475	5,921
2.01.06.01	Provision for tax, labor and civil risks	6,475	5,921
2.01.06.01.01	Tax provisions	6,475	5,921
2.02	Non-current liabilities	510,640	501,416
2.02.01	Loans and financing	460,401	455,875
2.02.01.01	Loans and financing	460,401	455,875
2.02.01.01.01	In local currency	460,401	455,875
2.02.02	Other liabilities	50,096	45,144
2.02.02.01	Liabilities with related parts	32,700	32,700
2.02.02.01.01	Payables to subsidiaries	32,700	32,700
2.02.02.02	Other	17,396	12,444
2.02.02.02.03	Provision for negative equity - Subsidiary	17,234	12,431
2.02.02.02.04	Other payables	162	13
2.02.04	Provisions	143	397
2.02.04.01	Tax, social security, labor and civil provision	143	397
2.02.04.01.01	Tax provisions	143	397
2.03	Shareholders' equity	1,218,037	1,226,745
2.03.01	Realized capital	988,470	988,470
2.03.04	Profit reserves	143,766	150,565
2.03.04.05	Retained earnings reserve	143,766	150,565
2.03.06	Equity valuation adjustments	85,801	87,710

## Individual financial statements / Statement of income

(In thousands of reais)

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

Code of account	Account description	First quarter 01/01/2025 - 03/31/2025	First quarter 01/01/2024 - 03/31/2024
3.01	Net operating revenue	192,798	155,059
3.02	Cost of goods sold and services rendered	-146,493	-117,270
3.03	Gross profit	46,305	37,789
3.04	Operating expenses/revenue	-43,605	-24,781
3.04.01	Selling expenses	-15,172	-13,939
3.04.02	General and administrative expenses	-24,113	-22,077
3.04.02.01	Administrative Expenses	-12,550	-12,375
3.04.02.02	Research & Development (R&D)	-7,718	-7,060
3.04.02.03	Management Participation and Fees	-3,845	-2,642
3.04.04	Other operating income, net	1,154	549
3.04.04.01	Other operating income, net	1,154	549
3.04.06	Equity in results of subsidiaries	-5,474	10,686
3.05	Income (loss) before financial income and taxes	2,700	13,008
3.06	Financial income (loss)	4,957	2,508
3.06.01	Financial income (loss)	7,016	6,065
3.06.02	Financial expenses	-2,059	-3,557
3.06.02.01	Financial expenses	-4,507	-4,528
3.06.02.02	Foreign exchange gains (losses), net	2,448	971
3.07	Profit (loss) before income tax	7,657	15,516
3.08	Income tax and social contribution	2,319	2,358
3.08.02	Deferred	2,319	2,358
3.09	Net income (loss) from continuing operations	9,976	17,874
3.11	Net income/loss for the period	9,976	17,874
3.99	Earnings per share - (Reais R\$ / Shares)		
3.99.01	Basic earnings per share		
3.99.01.01	COMMON SHARES	0,11	0,19

Individual financial statements / Statement of comprehensive income

(In thousands of reais)

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

Code of account	Account description	First quarter01/01/2025 - 03/31/2025	First quarter01/01/2024 - 03/31/2024
4.01	Net income for the period	9,976	17,874
4.02	Other comprehensive income	-1,909	638
4.03	Comprehensive income for the period	8,067	18,512

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

(In thousands of reais)

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

Code of account	Account description	First quarter 03/31/2025	First quarter 12/31/2024
6.01	Net cash from operational activities	41,710	39,733
6.01.01	Cash generated in operations	38,164	13,417
6.01.01.01	Profit (loss) before taxes	7,657	15,516
6.01.01.03	Unrealized (income), financial expenses, and foreign exchange variation	-2,325	2,270
6.01.01.04	Depreciation and amortization	13,692	11,276
6.01.01.05	Allowance for doubtful accounts other receivables	611	667
6.01.01.06	Loss (gain) on disposal of property, plant, and equipment	11,652	-7,085
6.01.01.07	Equity method and provision for underfunded liabilities	5,474	-10,686
6.01.01.08	Provision for inventory realization	1,296	-97
6.01.01.09	Provision for contingent liabilities	107	1,556
6.01.02	Changes in assets and liabilities	3,546	26,316
6.01.02.02	Accounts receivable - Trade accounts	20,234	19,754
6.01.02.03	Related parts	20,134	53
6.01.02.04	Onlending of FINAME - manufacturer financing	1,225	22,705
6.01.02.05	Inventories	-26,050	-10,885
6.01.02.06	Taxes and contributions recoverable	-9,099	-3,152
6.01.02.07	Judicial deposits	0	7
6.01.02.08	Other receivables	-4,795	-2,128
6.01.02.09	Suppliers	4,490	10,953
6.01.02.10	Salaries and social charges	-3,868	-8,680
6.01.02.11	Taxes and contributions payable	-1,191	-8,052
6.01.02.12	Advances from customers	6,865	8,802
6.01.02.13	Other paybles	-4,399	-3,061
6.02	Net cash from investing activities	14,148	-31,716
6.02.01	Financial investments	42,590	-23,689
6.02.02	Acquisition of property, plant, and equipment	-40,358	-28,882
6.02.04	Proceeds on sale of property, plant, and equipment	1,021	15,815
6.02.05	Dividends received	10,895	5,040
6.03	Net cash from financing activities	-44,259	-46,035
6.03.01	Payment of dividends/interest on own capital	-19,966	0
6.03.02	New loans and borrowings	28,844	55,271
6.03.03	Payments of loans and borrowings	-50,495	-72,620
6.03.04	Interest paid	-4,721	-4,941
6.03.05	New FINAME - manufacturer financing	45,687	24,347
6.03.06	Payment of FINAME - manufacturer financing	-42,092	-41,708
6.03.07	Interest paid - FINAME - manufacturer financing	-1,516	-6,384
6.05	Increase (decrease) in cash and cash equivalents	11,599	-38,018
6.05.01	Opening balance of cash and cash equivalents	119,074	216,256
6.05.02	Closing balance of cash and cash equivalents	130,673	178,238



## Individual financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2025–03/31/2025

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earning (deficit)	Other comprehensive income	Shareholders' equity
5.01	Opening balances	988,470	0	150,565	0	87,710	1,226,745
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	988,470	0	150,565	0	87,710	1,226,745
5.04	Capital transactions with partners	0	0	0	-16,774	0	-16,774
5.04.07	Interest on Equity.	0	0	0	-16,774	0	-16,774
5.05	Total comprehensive income	0	0	0	9,976	-1,909	8,067
5.05.01	Net income for the period	0	0	0	9,976	0	9,976
5.05.02	Other comprehensive income	0	0	0	0	-1,909	-1,909
5.05.02.02	Taxes on financial instruments adjustments	0	0	0	0	-1,909	-1,909
5.06	Internal changes in shareholders' equity	0	0	-6,798	6,798	0	0
5.06.02	Realization of revaluation reserve	0	0	-6,798	6,798	0	0
5.07	Closing balances	988,470	0	143,767	0	85,801	1,218,038

## Individual financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2024–03/31/2024

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earning (deficit)	Other comprehensive income	Shareholders' equity
5.01	Opening balances	904,772	0	195,316	0	69,423	1,169,511
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	904,772	0	195,316	0	69,423	1,169,511
5.04	Capital transactions among shareholders	83,698	0	-83,698	-10,649	0	-10,649
5.04.01	Share capital increase	83,698	0	-83,698	0	0	0
5.04.07	Interest on Equity	0	0	0	-10,649	0	-10,649
5.05	Total comprehensive income	0	0	0	17,874	638	18,512
5.05.01	Net income for the period	0	0	0	17,874	0	17,874
5.05.02	Other comprehensive income	0	0	0	0	638	638
5.05.02.02	Taxes on financial instruments adjustments	0	0	0	0	638	638
5.06	Internal changes in shareholders' equity	0	0	7,225	-7,225	0	0
5.06.01	Realization of revaluation reserve	0	0	7,225	-7,225	0	0
5.07	Closing balances	988,470	0	118,843	0	70,061	1,177,374

## Individual financial statements / Statement of added value

(In thousands of reais)

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

Code of account	Account description	First quarter	First quarter
		01/01/2025 - 03/31/2025	01/01/2024 - 03/31/2024
7.01	Revenue	255,146	202,347
7.01.01	Revenue from products and services	222,016	177,099
7.01.02	Other revenues, net	1,154	549
7.01.03	Revenue from the construction of own assets	32,587	24,033
7.01.04	Allowance for doubtful accounts	-611	666
7.02	Inputs acquired from third parties	-149,542	-12,587
7.02.01	Cost of products, goods and services	-1,226	-105,214
7.02.02	Materials, energy, third-party services and other	-151	-11,368
7.02.04	Other	-11,842	-9,288
7.03	Gross added value	105,604	76,477
7.04	Retentions	-13,692	-11,277
7.04.01	Depreciation, amortization and depletion	-13,692	-11,277
7.05	Net added value produced	91,912	652
7.06	Added value received as transfer	399	17,722
7.06.01	Equity in results of subsidiaries	-5,474	10,686
7.06.02	Financial income	9,464	7,036
7.07	Total added value payable	95,902	82,922
7.08	Distribution of added value	95,902	82,922
7.08.01	Personnel	49,352	49,791
7.08.01.01	Direct remuneration	47,481	47,778
7.08.01.02	Benefits	370	309
7.08.01.04	Other	1,501	1,704
7.08.02	Taxes, duties and contributions	17,273	9,695
7.08.02.01	Federal	17,273	9,695
7.08.03	Third-party capital remuneration	5,705	5,563
7.08.03.01	Interest	4,507	4,528
7.08.03.02	Rentals	1,198	1,035
7.08.04	Remuneration of own capital	23,572	17,873
7.08.04.01	Interest on equity	16,774	10,648
7.08.04.03	Retained earnings	6,798	7,225

## Consolidated financial statements / Balance sheet – Assets

(In thousands of reais)

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

Code of account	Account description	Current quarter 03/31/2025	Prior year 12/31/2024
1	Total assets	2,480,499	2,546,623
1.01	Current assets	1,512,376	1,576,066
1.01.01	Cash and cash equivalents	242,363	262,220
1.01.02	Financial investments	52,591	99,476
1.01.02.01	Financial investments measured at fair value through profit or loss	52,591	99,476
1.01.02.01.01	Trading securities	52,591	99,476
1.01.03	Accounts receivable	404,284	438,776
1.01.03.01	Trade receivables	404,284	438,776
1.01.03.01.01	Trade accounts receivable	221,428	261,259
1.01.03.01.02	Onlending of FINAME - manufacturer financing	182,856	177,517
1.01.04	Inventories	733,467	715,544
1.01.06	Recoverable taxes	29,842	18,609
1.01.06.01	Current taxes recoverable	29,842	18,609
1.01.08	Other current assets	49,829	41,441
1.01.08.03	Other	49,829	41,441
1.01.08.03.01	Machines intended for sale	24,287	22,987
1.01.08.03.02	Other credits	25,542	18,454
1.02	Non-current assets	968,123	970,557
1.02.01	Non-current receivables	401,515	409,768
1.02.01.04	Accounts receivable	286,050	300,011
1.02.01.04.01	Trade accounts receivable	44,189	51,354
1.02.01.04.02	Onlending of FINAME - manufacturer financing	241,861	248,657
1.02.01.07	Deferred taxes	27,500	23,288
1.02.01.07.01	Deferred income tax and social contribution	27,500	23,288
1.02.01.10	Other non-current assets	87,965	86,469
1.02.01.10.03	Taxes recoverable	66,568	65,599
1.02.01.10.04	Judicial deposits	12,131	12,131
1.02.01.10.05	Other credits	9,266	8,739
1.02.02	Investments	14,283	14,283
1.02.02.02	Investment property	14,283	14,283
1.02.03	Property, plant and equipment	505,917	497,420
1.02.03.01	Fixed assets in operation	505,917	497,420
1.02.04	Intangible assets	46,408	49,086
1.02.04.01	Intangible assets	46,408	49,086
1.02.04.01.01	Concession agreement	46,408	49,086

## Consolidated financial statements / Balance sheet – Liabilities

(In thousands of reais)

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

Code of account	Account description	Current quarter 03/31/2025	Prior year 12/31/2024
2	Total liabilities	2,480,499	2,546,623
2.01	Current liabilities	714,267	761,139
2.01.01	Social and labor obligations	35,954	38,096
2.01.01.01	Social charges	35,954	38,096
2.01.02	Suppliers	113,319	110,420
2.01.02.01	Domestic suppliers	113,319	110,420
2.01.03	Tax liabilities	7,818	10,820
2.01.03.01	Federal tax liabilities	7,818	10,820
2.01.03.01.01	Income tax and social contribution payable	7,818	10,820
2.01.04	Loans and financing	289,929	343,995
2.01.04.01	Loans and financing	289,929	343,995
2.01.04.01.01	In local currency	289,929	343,995
2.01.05	Other liabilities	260,772	251,887
2.01.05.02	Other	260,772	251,887
2.01.05.02.01	Dividends and interest on capital payable	14,625	17,817
2.01.05.02.04	Advances from customers	202,262	187,257
2.01.05.02.05	Profit sharing	494	4,797
2.01.05.02.06	Other current liabilities	43,391	42,016
2.01.06	Provisions	6,475	5,921
2.01.06.01	Provision for tax, labor and civil risks	6,475	5,921
2.01.06.01.01	Tax provisions	6,475	5,921
2.02	Non-current liabilities	546,625	556,471
2.02.01	Loans and financing	504,640	511,489
2.02.01.01	Loans and financing	504,640	511,489
2.02.01.01.01	In local currency	504,640	511,489
2.02.02	Other liabilities	4,789	5,871
2.02.02.01	Liabilities with related parts	4,789	5,871
2.02.02.01.01	Payables to subsidiaries	4,789	5,871
2.02.03	Diferred taxes	36,997	38,660
2.02.03.01	Deferred income tax and social contribution.	36,997	38,660
2.02.04	Provisions	199	451
2.02.04.01	Tax, social security, labor and civil provision	199	451
2.02.04.01.01	Tax provisions	199	451
2.03	Shareholders' equity	1,219,607	1,229,013
2.03.01	Realized capital	988,470	988,470
2.03.04	Profit reserves	143,767	150,565
2.03.04.05	Retained earnings reserve	143,767	150,565
2.03.06	Equity valuation adjustments	85,801	87,710
2.03.09	Non-controlling interest	1,569	2,268

## Consolidated financial statements / Statement of income

(In thousands of reais)

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

Code of account	Account description	First quarter 01/01/2025 - 03/31/2025	First quarter 01/01/2024 - 03/31/2024
3.01	Net operating revenue	273,095	208,514
3.02	Cost of goods sold and services rendered	-206,421	-147,889
3.03	Gross profit	66,674	60,625
3.04	Operating expenses/income	-65,268	-47,421
3.04.01	Selling expenses	-28,682	-23,399
3.04.02	General and administrative expenses	-38,015	-33,623
3.04.02.01	Administrative Expenses	-26,387	-23,860
3.04.02.02	Research & Development (R&D)	-7,718	-7,060
3.04.02.03	Management Participation and Fees	-3,910	-2,703
3.04.04	Other operating income, net	1,429	9,601
3.05	Income (loss) before financial income and taxes	1,406	13,204
3.06	Financial income (loss)	5,515	3,009
3.06.01	Financial income (loss)	10,007	7,566
3.06.02	Financial expenses	-4,492	-4,557
3.06.02.01	Financial expenses	-6,833	-5,808
3.06.02.02	Foreign exchange gains (losses), net	2,341	1,251
3.07	Profit (loss) before income tax	6,921	16,213
3.08	Income tax and social contribution	3,167	1,768
3.08.01	Current	-1,578	-1,469
3.08.02	Deferred	4,745	3,237
3.09	Net income (loss) from continuing operations	10,088	17,981
3.11	Net income/loss for the period	10,088	17,981
3.11.01	Attributed to the Parent company shareholders	9,976	17,874
3.11.02	Attributed to non-controlling partners	112	107
3.99	Earnings per share - (Reais R\$ / Shares)		
3.99.01	Basic earnings per share		
3.99.01.01	ON	0.11	0.19



Consolidated financial statements / Statement of comprehensive income

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

Code of account	Account description	First quarter 01/01/2025 -	First quarter 01/01/2024 - 03/31/2024
		03/31/2025	
4.01	Consolidated net income for the period	10,088	17,981
4.02	Other comprehensive income	-1,909	638
4.03	Consolidated comprehensive income for the period	8,179	18,619
4.03.01	Attributed to the Parent company's partners	8,067	18,512
4.03.02	Attributed to non-controlling partners	112	107

## Consolidated financial statements / Statement of cash flows (Indirect method)

(In thousands of reais)

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

Code of account	Account description	First quarter	First quarter	01/01/2024 -
		01/01/2025 - 03/31/2025	03/31/2025	03/31/2024
6.01	Net cash from operational activities	52,228		66,310
6.01.01	Cash generated in operations	34,561		29,005
6.01.01.01	Profit (loss) before taxes	6,921		16,213
6.01.01.03	Unrealized (income) financial expenses, and foreign exchange variation	-5,984		3,607
6.01.01.04	Depreciation and amortization	16,841		14,113
6.01.01.05	Provision for doubtful accounts receivable, other receivables	3,124		779
6.01.01.06	Loss (gain) on disposal of property, plant, and equipment	11,652		-7,085
6.01.01.07	Equity method and provision for underfunded liabilities	1,900		-178
6.01.01.09	Provision for contingent liabilities	107		1,556
6.01.02	Changes in assets and liabilities	18,269		37,548
6.01.02.01	Accounts Receivable - Trade Notes	39,110		21,422
6.01.02.04	Onlending of FINAME - manufacturer financing	1,225		52,784
6.01.02.05	Inventories	-14,140		-39,007
6.01.02.06	Taxes and contributions recoverable	-16,414		-8,782
6.01.02.07	Judicial deposits	0		7
6.01.02.08	Other receivables	-6,316		-2,652
6.01.02.09	Suppliers	5,812		1,527
6.01.02.10	Salaries and social charges	-2,142		-6,432
6.01.02.11	Taxes and contributions payable	-896		-6,686
6.01.02.12	Advances from customers	15,005		27,017
6.01.02.13	Other paybles	-2,975		-1,650
6.01.03	Other	-602		-243
6.01.03.01	Income tax and social contribution on net income paid	-602		-243
6.02	Net cash from investing activities	7,135		-46,771
6.02.01	Financial investments	46,885		-29,034
6.02.02	Acquisition of property, plant, and equipment	-40,771		-33,538
6.02.03	Proceeds on sale of property, plant, and equipment	0		-14
6.02.04	Proceeds on sale of property, plant, and equipment	1,021		15,815
6.03	Net cash from financing activities	-75,766		-60,532
6.03.01	Payment of dividends/interest on own capital	-20,777		-376
6.03.02	New loans and borrowings	28,844		60,302
6.03.03	Payments of loans and borrowings	-80,761		-90,893
6.03.04	Interest paid	-5,151		-5,820
6.03.05	New FINAME - manufacturer financing	45,687		24,347
6.03.06	Payment of FINAME - manufacturer financing	-42,092		-41,708
6.03.07	Interest paid - FINAME - manufacturer financing	-1,516		-6,384
6.04	Exchange rate change on cash and cash equivalents	-3,454		-1,657
6.05	Decrease in cash and cash equivalents	-19,857		-42,650
6.05.01	Opening balance of cash and cash equivalents	262,220		282,418
6.05.02	Closing balance of cash and cash equivalents	242,363		239,768

## Consolidated financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2025–03/31/2025

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earning (defiit)	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	988,470	0	150,565	0	87,710	1,226,745	2,268	1,229,013
5.02	Prior period adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted opening balances	988,470	0	150,565	0	87,710	1,226,745	2,268	1,229,013
5.04	Capital transactions among shareholdders	0	0	0	-16,774	0	-16,774	-811	-17,585
5.04.06	Dividends	0	0	0	0	0	0	-811	-811
5.04.07	Interest on equity	0	0	0	-16,774	0	-16,774	0	-16,774
5.05	Total comprehensive income	0	0	0	9,976	-1,909	8,067	112	8,179
5.05.01	Net income for the period	0	0	0	9,976	0	9,976	112	10,088
5.05.02	Other comprehensive income	0	0	0	0	-1,909	-1,909	0	-1,909
5.05.02.02	Taxes on financial instruments adjustments	0	0	0	0	-1,909	-1,909	0	-1,909
5.06	Internal changes in shareholders' net of taxes	0	0	-6,798	6,798	0	0	0	0
5.06.02	Realization of revaluation reserve	0	0	-6,798	6,798	0	0	0	0
5.07	Closing balances	988,470	0	143,767	0	85,801	1,218,038	1,569	1,219,607

## Consolidated financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2024–03/31/2024

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earning (deficit)	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	904,772	0	195,316	0	69,423	1,169,511	1,832	1,171,343
5.02	Prior period adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted opening balances	904,772	0	195,316	0	69,423	1,169,511	1,832	1,171,343
5.04	Capital transactions among shareholders	83,698	0	-83,698	-10,649	0	-10,649	-376	-11,025
5.04.01	Share capital increase	83,698	0	-83,698	0	0	0	0	0
5.04.06	Dividends	0	0	0	0	0	0	-376	-376
5.04.07	Interest on equity	0	0	0	-10,649	0	-10,649	0	-10,649
5.05	Total comprehensive income	0	0	0	17,874	638	18,512	107	18,619
5.05.01	Net income for the period	0	0	0	17,874	0	17,874	107	17,981
5.05.02	Other comprehensive income	0	0	0	0	638	638	0	638
5.05.02.02	Taxes on financial instruments adjustments	0	0	0	0	638	638	0	638
5.06	Internal changes in shareholders' net of taxes	0	0	7,225	-7,225	0	0	0	0
5.06.02	Realization of revaluation reserve	0	0	7,225	-7,225	0	0	0	0
5.07	Closing balances	988,470	0	118,843	0	70,061	1,177,374	1,563	1,178,937

## Consolidated financial statements / Statement of added value

(In thousands of reais)

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

Code of account	Account description	First quarter 01/01/2025 - 03/31/2025	First quarter 01/01/2024 - 03/31/2024
7.01	Revenues	333,414	264,694
7.01.01	Sale of goods, products and services	302,522	230,394
7.01.02	Other revenues	1,429	9,601
7.01.03	Revenue from the construction of own assets	32,587	24,033
7.01.04	Formation/reversal of allowance for doubtful accounts	-3,124	666
7.02	Inputs acquired from third parties	-188,522	-143,510
7.02.01	Cost of products, goods and services	-141,375	-104,542
7.02.02	Materials, energy, third-party services and other	-33,256	-30,533
7.02.04	Other	-13,891	-8,435
7.03	Gross added value	144,892	121,184
7.04	Retentions	-16,841	-14,113
7.04.01	Depreciation, amortization and depletion	-16,841	-14,113
7.05	Net added value produced	128,051	107,071
7.06	Added value received as transfer	12,348	8,817
7.06.02	Financial revenues	12,348	8,817
7.07	Total added value payable	140,399	115,888
7.08	Distribution of added value	140,399	115,888
7.08.01	Personnel	87,946	79,919
7.08.01.01	Direct remuneration	86,076	77,906
7.08.01.02	Benefits	370	309
7.08.01.04	Other	1,500	1,704
7.08.02	Taxes, duties and contributions	18,550	10,498
7.08.02.01	Federal	18,550	10,498
7.08.03	Third-party capital remuneration	9,520	7,974
7.08.03.01	Interest	6,833	5,808
7.08.03.02	Rentals	2,687	2,166
7.08.04	Remuneration of own capital	24,383	17,497
7.08.04.01	Interest on own capital	16,774	10,648
7.08.04.03	Retained earnings	6,798	7,225
7.08.04.04	Non-controlling interest in retained earnings	811	-376

**Notes to the interim financial information**

at March 31, 2025

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

**1 GENERAL INFORMATION**

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

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

**2 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

The individual parent company and consolidated interim financial statements for the quarter ended March 31, 2025 have been prepared in accordance with CVM 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 Commission (CVM).

The individual parent company and consolidated interim financial information has been prepared in accordance with the Brazilian Securities Commission (CVM) guidance applicable to real estate development entities registered in Brazil. These determine the timing of transfer of control upon the sale of real estate units consistent with CVM in Circular Letter/CVM/SNC/SEP No. 02/18 in applying Technical Pronouncement CPC 47 (IFRS 15).

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

The preparation of the individual parent company 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.

**Notes to the interim financial information**

at March 31, 2025

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

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

The individual parent company and consolidated interim financial information is presented in accordance with technical pronouncement CPC 21 and IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB). The preparation of financial information involves judgment by the Company's management as to the materiality and changes that should be disclosed in the accompanying notes. Accordingly, this individual parent company and consolidated interim financial information includes selected notes without repeating all notes presented as at and for the year ended December 31, 2024. As permitted by Circular Letter 03/2011 of the Brazilian Securities Commission (CVM), the following notes are not presented:

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

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

	<b>Parent</b>		<b>Consolidated</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>	<b>03/31/2025</b>	<b>12/31/2024</b>
Cash and banks	8,453	19,254	90,361	126,231
Bank deposit certificates (CDB) (a)	122,084	99,647	151,866	135,817
Other	136	172	136	172
<b>Total cash and cash equivalents</b>	<b>130,673</b>	<b>119,073</b>	<b>242,363</b>	<b>262,220</b>
Short-term investments backed by debentures (b)	7,640	50,230	52,591	99,476
<b>Total assets held for trading</b>	<b>7,640</b>	<b>50,230</b>	<b>52,591</b>	<b>99,476</b>

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

(b) Refers to investments substantially pegged to the Interbank Deposit Certificate ("CDI") rate, maturing in up to 90 days.

Short-term investments are remunerated at an average rate of 100.79% of the CDI at March 31, 2025 (102.33% of the CDI at March 31, 2024).

**4 TRADE ACCOUNTS RECEIVABLE AND PRODZ FINANCING**

**Notes to the interim financial information**

at March 31, 2025

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

**(i) TRADE ACCOUNTS RECEIVABLE**

	<b>Parent</b>		<b>Consolidated</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>	<b>03/31/2025</b>	<b>12/31/2024</b>
Domestic customers (Brazil)	71,702	92,948	77,255	99,145
Foreign customers	17,460	21,725	98,792	120,631
Allowance for doubtful accounts	(3,260)	(6,227)	(6,777)	(9,993)
<b>Current</b>	<b>85,902</b>	<b>108,446</b>	<b>169,270</b>	<b>209,783</b>
Domestic customers (Brazil)	2,208	2,897	16,586	17,934
Foreign customers	6,145	5,173	7,603	7,034
Allowance for doubtful accounts	(6,468)	(3,122)	(6,473)	(3,122)
<b>Noncurrent</b>	<b>1,885</b>	<b>4,948</b>	<b>17,716</b>	<b>21,846</b>

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

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

	<b>Parent</b>		<b>Consolidated</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>	<b>03/31/2025</b>	<b>12/31/2024</b>
Not yet due	68,520	84,478	146,880	175,669
Past due:				
1 to 30 days	3,790	12,716	5,963	18,734
31 to 60 days	581	1,933	1,037	2,950
61 to 90 days	968	342	2,808	1,096
91 to 180 days	1,671	2,197	2,173	3,855
181 to 360 days	2,853	4,546	2,929	4,839
Over 360 days	10,778	8,461	14,257	12,632
	20,641	30,195	29,167	44,106
<b>Total</b>	<b>89,161</b>	<b>114,673</b>	<b>176,047</b>	<b>219,775</b>
Allowance for doubtful accounts	(3,260)	(6,227)	(6,777)	(9,993)
<b>Total current</b>	<b>85,901</b>	<b>108,446</b>	<b>169,270</b>	<b>209,782</b>

The balance of noncurrent trade accounts receivable as at March 31, 2025, parent and consolidated, is distributed as follows:

	<b>Parent</b>	<b>Consolidated</b>
Due:		
2026 (9 months)	3,941	18,334
2027	3,414	4,702
2028 onwards	998	1,153
Allowance for doubtful accounts	(6,468)	(6,473)
<b>Total – noncurrent</b>	<b>1,885</b>	<b>17,716</b>



**Notes to the interim financial information**

at March 31, 2025

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



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

	Parent	Consolidated
<b>At December 31, 2024</b>	<b>9,349</b>	<b>13,115</b>
Receivables recognized for the year	(15)	(15)
Receivables written off	394	345
Foreign exchange differences	-	(196)
<b>At March 31, 2025</b>	<b>9,728</b>	<b>13,249</b>

The allowance for doubtful accounts is estimated and recorded based on the individual analysis of each customer. For 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 allowance and reversal amounts to the trade receivables impaired are charged to "General and administrative expenses".

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

	Parent	Consolidated
	03/31/2025	12/31/2024
<b>Current</b>	<b>52,158</b>	<b>51,476</b>
Domestic customers	52,616	52,093
Allowance for doubtful accounts	(458)	(617)
<b>Noncurrent</b>	<b>26,472</b>	<b>29,508</b>
Domestic customers	26,472	29,542
Allowance for doubtful accounts	-	(34)

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

	03/31/2025	12/31/2024
Falling due	49,060	48,453
Past due:		
1 to 30 days	770	797
31 to 60 days	532	544
61 to 90 days	289	289
91 to 180 days	695	734
181 to 360 days	807	812
Over 360 days	463	463
	3,556	3,640
<b>Total</b>	<b>52,616</b>	<b>52,092</b>
Allowance for doubtful accounts	(458)	(617)
<b>Total current</b>	<b>52,158</b>	<b>51,475</b>

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

	PRODZ	
	03/31/2025	12/31/2024
Due:		
2026	16,798	22,020
2027	8,639	6,136
2028 onwards	1,035	1,352
<b>Total – noncurrent</b>	<b>26,472</b>	<b>29,508</b>

**Notes to the interim financial information**

at March 31, 2025

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

**5 ONLENDING OF FINAME MANUFACTURER FINANCING**

		<b>Parent and Consolidated</b>
	<b>03/31/2025</b>	<b>12/31/2024</b>
FINAME falling due	160,670	160,390
FINAME awaiting release (a)	2,222	2,898
FINAME past due (b)	24,045	22,187
<b>Current</b>	<b>186,937</b>	<b>185,475</b>
Provision	(4,081)	(7,958)
	<b>182,856</b>	<b>177,517</b>
FINAME falling due	238,592	230,296
FINAME awaiting release (a)	11,365	22,348
	249,957	252,644
Provision	(8,096)	(3,987)
<b>Noncurrent</b>	<b>241,861</b>	<b>248,657</b>
<b>Total</b>	<b>424,717</b>	<b>426,174</b>

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

FINAME manufacturer refers to financing specifically linked to sales transactions, with terms 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 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 include:

(a) FINAME transactions awaiting release: refers to FINAME manufacturer financing transactions that meet the specified terms and have been approved by all parties. The preparation of documentation, the issue of the sales invoice, and the delivery of the equipment 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 an allowance for expected losses on the realization of these balances at the amount of the difference between the expected value of the sale of the collateral (machines) recovered through execution of the covenant regarding reservation of title over the machinery sold (security interest) and the value of the receivables from the defaulting customer.

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In instances in which the security interest cannot be located, a full loss provision is made for the balance of the receivable.

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

The machinery repossessed as part of the execution process is recorded at its carrying amount, not exceeding its market value, under "Other receivables," pending a final court decision, after which it is transferred to inventories. As at March 31, 2025, the balance of repossessed machinery, included under "Other receivables", parent and consolidated, amounted to R\$592 (R\$592 as at December 31, 2024) in current assets and R\$9,689 (R\$9,190 as at December 31, 2024) in noncurrent assets.

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

	<b>Parent and Consolidated</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>
Not yet due	162,892	163,289
Past due:		
1 to 30 days	2,363	2,359
31 to 60 days	1,443	1,629
61 to 90 days	1,207	1,140
91 to 180 days	3,341	3,256
181 to 360 days	5,212	4,854
Over 360 days	10,479	8,949
	24,045	22,187
Allowance for doubtful accounts	(4,081)	(7,958)
<b>Total – current</b>	<b>182,856</b>	<b>177,517</b>

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

	<b>Consolidated and Parent</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>
Due:		
2026	102,541	126,573
2027	87,588	77,852
2028	50,013	40,955
2029	9,815	7,264
Allowance for doubtful accounts	(8,096)	(3,987)
<b>Total – noncurrent</b>	<b>241,861</b>	<b>248,657</b>

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

	<b>Parent and Consolidated</b>
<b>At December 31, 2024</b>	<b>11,945</b>
Allowance recognized (or written off) for the year	232
<b>At March 31, 2025</b>	<b>12,177</b>

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The allowance for doubtful accounts is estimated and recorded based on the individual analysis of each customer. 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.

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

**6 INVENTORIES**

	<b>Parent</b>		<b>Consolidated</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>	<b>03/31/2025</b>	<b>12/31/2024</b>
Finished products	53,122	39,660	105,179	107,652
Used machinery	1,735	1,365	1,735	1,365
Work in progress	147,563	144,976	260,612	249,994
Raw materials and components	284,538	274,952	339,485	333,963
Imports in transit	16,733	17,255	26,456	22,570
<b>Total</b>	<b>503,691</b>	<b>478,208</b>	<b>733,467</b>	<b>715,544</b>

The inventory balances, parent and consolidated, as at March 31, 2025 is net of provision for slow-moving inventories and inventories for realization through sale or use is not probable, amounting to R\$27,417 and R\$41,517 (R\$24,940 and R\$39,585 as at December 31, 2024), respectively.

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

	<b>Parent</b>	<b>Consolidated</b>
<b>At January 1, 2025</b>	<b>24,940</b>	<b>39,585</b>
Inventories sold or written off	(1,769)	(1,788)
Provision recognized	3,066	3,688
Foreign exchange differences	-	(1,148)
Transfer of provision resulting from machines repossessed during the year	1,180	1,180
<b>At March 31, 2025</b>	<b>27,417</b>	<b>41,517</b>

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

	<b>Parent</b>		<b>Consolidated</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>	<b>03/31/2025</b>	<b>12/31/2024</b>
Finished products	1,814	1,774	2,140	2,125
Used machinery	1,424	691	1,424	691
Work in progress	6,260	5,630	6,260	5,630
Raw materials and components	17,919	16,845	31,693	31,138
<b>Total</b>	<b>27,417</b>	<b>24,940</b>	<b>41,517</b>	<b>39,584</b>

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**7 INVESTMENTS IN SUBSIDIARIES**

				Ownership interest					
				03/31/2025	12/31/2024				
				Direct	Indirect	Noncontrolling	Direct	Indirect	Noncontrolling
1.	Romi Italia S.r.l. ("Romi Italy")	99.99	0.01	-	99.99	0.01	-		
1.1	Romi Machines UK Ltd.	-	100.00	-	-	100.00	-		
1.2	Romi France SAS	-	100.00	-	-	100.00	-		
1.3	Romi Máquinas España S.A.	-	100.00	-	-	100.00	-		
2.	Romi Europa GmbH ("Romi Europe")	100.00	-	-	100.00	-	-		
2.1	Burkhardt + Weber	-	100.00	-	-	100.00	-		
	Fertigungssysteme GmbH ("B+W")								
2.1.1	Burkhardt + Weber / Romi (Shanghai) Co., Ltd	-	100.00	-	-	100.00	-		
3.	Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor Comércio")	93.07	-	6.93	93.07	-	6.93		
4.	Romi BW Machine Tools, Ltd.	100.00	-	-	100.00	-	-		
5.	Rominor Empreendimentos Imobiliários LTDA. ("Rominor Empreendimentos")	100.00	-	-	100.00	-	-		
6.	Irsa Maquinas México S. de R. L. de C.V.	99.99	-	0.01	99.99	-	0.01		
7.	Prodz Administração e Gestão de Bens Ltda	100.00	-	-	100.00	-	-		

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


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**03/31/2025**

	<b>Romi Italy and subsidiaries (1)</b>	<b>Romi Europe and subsidiaries (2)</b>	<b>Rominor Comércio (3)</b>	<b>Romi Machine Tools (4)</b>	<b>Rominor Empreendimentos (5)</b>	<b>Romi A.L. (6)</b>	<b>IRSA Máq.México (7)</b>	<b>Prodz (8)</b>	<b>Total</b>
<b>Investments:</b>									
<b>Number of shares held</b>	(a)	(a)	6,191,156	3,000,000	78		1,188,000		
<b>Ownership interest</b>	100.0%	100.0%	93.1%	100.0%	100.0%	100.0%	100.0%	100.0%	
Current assets	69,170	312,707	21,874	77,554	68,871	-	26,030	70,423	
Noncurrent assets	9,785	120,981	300	2,782	-	-	1,940	59,172	
Current liabilities	59,099	236,013	(464)	72,754	109	-	32,897	624	
Noncurrent liabilities	28,025	98,083	-	6,151	-	-	4,138	-	
Equity in results of subsidiary	(8,169)	99,592	22,637	1,431	68,761	-	(9,066)	128,970	
Net income (loss) for the year	(5,104)	(6,493)	1,504	(296)	1,988		(380)	3,308	
<b>Changes in investment balances:</b>									
<b>Balance as at December 31, 2024</b>	<b>(3,073)</b>	<b>108,535</b>	<b>30,459</b>	<b>1,866</b>	<b>66,773</b>	<b>-</b>	<b>(9,358)</b>	<b>125,663</b>	<b>320,865</b>
Foreign exchange differences on foreign investments	8	(2,450)	-	(139)	-	-	672	-	(1,909)
Dividends proposed and paid (b)	-	-	(10,895)	-	-	-	-	-	(10,895)
Equity in results of subsidiaries	(5,104)	(6,493)	1,504	(296)	1,988	-	(380)	3,307	(5,474)
Increase/Decrease in capital in subsidiary	-	-	-	-	-	-	-	-	-
<b>Balance as at March 31, 2025</b>	<b>(8,169)</b>	<b>99,592</b>	<b>21,068</b>	<b>1,431</b>	<b>68,761</b>	<b>-</b>	<b>(9,066)</b>	<b>128,970</b>	<b>302,588</b>
<b>Investments in subsidiaries</b>	-	99,592	21,068	1,431	68,761	-	-	128,970	319,824
<b>Provision for equity deficit of subsidiaries</b>	(8,169)	-	-	-	-	-	(9,066)	-	(17,234)

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

(b) Payment of dividends Rominor Comércio was approved by the Board of Directors at the meeting held on February 4, 2025, which authorized the distribution of profits for 2024. The Company received from this distribution in the first quarter of 2024 the amount of R\$10,895.



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03/31/2024

	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. Mexico (7)	Prodz (8)	Total
<b>Investments:</b>									
<b>Number of shares held</b>	(a)	(a)	6,191,156	3,000,000	78	13,028,000	1,188,000		
<b>Ownership interest</b>	100.0%	100.0%	93.1%	100.0%	100.0%	100.0%	100.0%	100.0%	
Current assets	81,886	190,305	22,521	45,139	65,964	-	25,041	40,196	
Noncurrent assets	11,669	109,996	300	2,744	-	-	1,786	29,087	
Current liabilities	57,963	155,913	260	31,852	263	-	23,524	488	
Noncurrent liabilities	35,977	47,282	-	12,153	-	-	9,234	-	
Equity in results of subsidiary	(385)	97,105	22,561	3,878	65,701	-	(5,931)	68,795	
<b>Changes in investment:</b>									
<b>Investment balance as at December 31, 2023</b>	<b>1,584</b>	<b>98,658</b>	<b>24,608</b>	<b>1,276</b>	<b>56,142</b>	<b>-</b>	<b>(4,813)</b>	<b>66,422</b>	<b>243,877</b>
Foreign exchange differences on foreign investments	158	570	-	71	-	-	(161)	-	638
Dividends proposed and paid (b)	-	-	(5,040)	-	-	-	-	-	(5,040)
Equity in results of subsidiary	(2,127)	(2,123)	1,430	2,531	9,559	-	(958)	2,373	10,686
<b>Balance as at March 31, 2025</b>	<b>(385)</b>	<b>97,105</b>	<b>20,998</b>	<b>3,878</b>	<b>65,701</b>	<b>-</b>	<b>(5,931)</b>	<b>68,795</b>	<b>250,161</b>
<b>Investments in subsidiaries</b>	-	97,105	20,998	3,878	65,701	-	-	68,795	256,477
<b>Provision for equity deficit of subsidiaries</b>	(385)	-	-	-	-	-	(5,931)	-	(6,316)

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

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

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## 8 RELATED-PARTY BALANCES AND TRANSACTIONS

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

### (i) BALANCE SHEET– PARENT

	RECEIVABLES		PAYABLES	
	03/31/2025	12/31/2024	03/31/2025	12/31/2024
<b>Direct subsidiaries</b>				
Romi Europe	15,503	15,048	60	244
Romi Italy	2,729	6,663	-	-
Romi BW Machine Tools	7,764	14,529	180	59
Irsa Máquinas México	21,210	20,923	24	12
Rominor Comércio	-	3,632	-	-
Prodz	-	-	41,428	41,429
	<b>47,205</b>	<b>60,795</b>	<b>41,692</b>	<b>41,744</b>
<b>Indirect subsidiaries</b>				
B+W - Burkhardt+Weber	13,310	19,491	59	130
Romi France S.A.S.	10,552	11,091	-	-
Romi Máquinas España S.A.	10,410	10,452	-	-
Romi Machines UK	9,221	9,115	11	4
	<b>43,493</b>	<b>50,149</b>	<b>70</b>	<b>134</b>
<b>Total</b>	<b>90,699</b>	<b>110,945</b>	<b>41,762</b>	<b>41,878</b>
Current	13,330	27,728	9,062	9,178
Noncurrent	77,369	83,217	32,700	32,700
<b>Total</b>	<b>90,699</b>	<b>110,945</b>	<b>41,762</b>	<b>41,878</b>

### (ii) TRANSACTIONS

	Sales revenue		Operating income (expenses) and finance income (costs)	
	03/31/2025	03/31/2024	03/31/2025	03/31/2024
Romi Europe	1,173	866	43	55
Rominor Comércio	-	12	-	-
Rominor Empreendimentos	-	9	-	-
Romi Italy	2,077	295	-	-
Romi BW Machine Tools	1,384	3,571	287	820
Romi France S.A.S.	1,735	2,055	-	-
Romi Machines UK	1,863	1,954	36	-
Irsa Máquinas México	1,872	122	25	-
B+W - Burkhardt + Weber	950	1,296	-	-
Romi Máquinas España	813	709	-	-
Prodz	20	20	-	-
<b>Total</b>	<b>11,887</b>	<b>10,908</b>	<b>391</b>	<b>875</b>

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

The Company entered into trading transactions with certain subsidiaries for the supply and purchase of equipment, parts and pieces; 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.



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The Company provides administrative services, mainly accounting and legal services, to the parent Fênix Empreendimentos S.A. The revenue until March 31, 2025 was R\$39 (R\$39 as at March 31, 2024).

The Company makes donations to Romi Foundation under an agreement approved by the State Prosecutor's Office. Donations up to March 31, 2025 totaled R\$316 (R\$301 as at March 31, 2024).

Management compensation for the periods ended March 31, 2025 and 2024 was as follows:

	03/31/2025	03/31/2024
Fees and charges	3,145	1,987
Profit sharing	485	456
Private pension plan	111	104
Healthcare plan	104	95
<b>PARENT</b>	<b>3,845</b>	<b>2,642</b>
Fees and charges of subsidiaries	65	61
<b>CONSOLIDATED</b>	<b>3,910</b>	<b>2,703</b>

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

**9 TAXES RECOVERABLE**

	03/31/2025	12/31/2024
<b>CURRENT</b>		
Withholding Income Tax (IRRF)	1,269	538
Corporate Income Tax (IRPJ)	140	-
Excise Tax (IPI)	3,506	3,792
Value-added Tax on Sales and Services (ICMS)	8,182	3,704
Social Integration Program (PIS)	716	127
Social Contribution on Revenues (COFINS)	3,213	586
<b>Total Parent</b>	<b>17,027</b>	<b>8,747</b>
Taxes recoverable of subsidiaries	12,815	9,862
<b>Total Consolidated</b>	<b>29,842</b>	<b>18,609</b>
<b>NONCURRENT</b>		
IRPJ/CSLL recoverable (Selic-related proceeding) (a)	64,050	62,792
Value-added Tax on Sales and Services (ICMS)	2,489	2,777
OTHER	24	24
<b>Total Parent</b>	<b>66,562</b>	<b>65,593</b>
Taxes recoverable of subsidiaries	6	6
<b>Total Consolidated</b>	<b>66,568</b>	<b>65,599</b>

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

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

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

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Management, pursuant to: (i) ICPC 22 - Uncertainty over Income Tax Treatments; and (ii) CPC 25 - Provisions, Contingent Liabilities and Contingent Assets, assisted by its tax experts concluded that ICPC 22 is the appropriate standard to this specific situation since the matter involves taxes on income.

ICPC 22 requires that the Company evaluate whether it is "more likely than not" that the tax treatment adopted will be accepted by the tax authorities. Considering that the ruling has general repercussion effects, the recent history of STF decisions and as the Company filed a claim before the STF decision, management concluded that it is more likely than not that the Company is entitled to the exemption starting from September 30, 2021, as supported by legal counsel, and therefore recognized the amount in the period ended September 30, 2021.

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

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

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

For the period ended March 31, 2025, management concluded that there are no facts or factors that change the prognostic at the time of issue of financial information as at September 30, 2021.

## **10 INVESTMENT PROPERTY**

In 2012, management assessed within the context of the short and medium-term expansion of operations, classify certain property as "Investment Property". The amounts classified as investment property are R\$13,500 (R\$13,500 as at December 31, 2024) in the parent and R\$14,283 (R\$14,283 as at December 31, 2024) in the consolidated.

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

In April 2022, the wholly-owned subsidiary Rominor Empreendimentos Imobiliários Ltda. ("Rominor Empreendimentos"), made a launch of a land subdivision Vila Romi Residence, with 350 lots between 300m<sup>2</sup> and 884m<sup>2</sup>, which is expected to be completed and delivered in 2025. To date, sales suggest that the total General Sales Value (GSV) is estimated at around R\$133 million considered adequate. The interest of Rominor Empreendimentos in this project is 50% of the GSV. Management has adopted CPC47 - Revenue from Contracts with Customers and under CVM guidance and applied the Percentage of Completion ("POC") methodology for purposes of revenue recognition of Vila Romi Residence. As at March 31, 2025, the works had

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been fully completed according to the construction work measurement report, generating a final adjustment of R\$276 in "Other operating income, net" (since the beginning of the construction work, R\$82,903 has been recognized).

## 11 PROPERTY, PLANT AND EQUIPMENT

	Parent	Consolidated
<b>At December 31, 2023, net</b>	<b>386,466</b>	<b>454,679</b>
Additions	28,882	33,538
Disposals	(8,730)	(8,730)
Depreciation	(11,199)	(13,714)
Foreign exchange difference	-	2,410
<b>At March 31, 2024, net</b>	<b>395,419</b>	<b>468,183</b>
Total cost	854,477	1,021,936
Accumulated depreciation	(459,058)	(553,753)
<b>Net balance</b>	<b>395,419</b>	<b>468,183</b>

	Parent	Consolidated
<b>At December 31, 2024, net</b>	<b>435,898</b>	<b>520,407</b>
Additions	40,358	40,771
Disposals, net	(11,373)	(11,373)
Depreciation	(13,617)	(14,163)
Foreign exchange differences	-	(5,438)
<b>At March 31, 2025, net</b>	<b>451,266</b>	<b>530,204</b>
Total cost	945,065	1,122,767
Accumulated depreciation	(493,799)	(592,563)
<b>Net balance</b>	<b>451,266</b>	<b>530,204</b>

### Property, plant and equipment pledged as collateral

Due to the financing agreements with the BNDES, the Company pledged as collateral property, plant and equipment items amounting to R\$69,785 as at March 31, 2025 (R\$60,603 as at December 31, 2024). These items refer to land, buildings, facilities, machinery and equipment.

### Machinery rental business

Acquisitions in the first quarter of 2025 include machines manufactured by the Company allocated to the machinery rental business, a new service launched in the third quarter of 2020, of R\$28,783 with a R\$5,658 of accumulated depreciation as at March 31, 2025. Since the launch, the total residual value of the machinery allocated to the rental business is R\$347,522, with accumulated depreciation in the same period of R\$55,147.

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## Rental machines for sale

As at March 31, 2025, the Company classified in "Rental machines for sale" in current assets the amount of R\$24,287 (R\$22,987 at December 31, 2024) relating to machines returned from rental.

## Impairment

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

- i) Romi Machines: There are no indicators to suggest the recognition of a provision for impairment of property, plant and equipment and intangible assets.
- ii) Burkhardt + Weber Machinery (Note 12(i)).
- iii) Cast and machined products: Reflecting the economic performance in 2024, management identified indicators if impairment and prepared an appraisal report to obtain the fair value net of selling expenses of the property, plant and equipment comparing this to the carrying amount. Management concluded that the property, plant and equipment items are still recoverable and there is no need for a provision for impairment as at December 31, 2024. For the year ended December 31, 2025, the Company will perform the same assessment, if necessary.

## 12 INTANGIBLE ASSETS

	Parent	Consolidated
<b>At December 31, 2023, net</b>	<b>641</b>	<b>44,363</b>
Additions	-	14
Amortization	(77)	(399)
Foreign exchange difference	-	(115)
<b>At March 31, 2024, net</b>	<b>564</b>	<b>43,862</b>

	Parent	Consolidated
<b>At December 31, 2024, net</b>	<b>337</b>	<b>49,086</b>
Additions	-	-
Amortization	(75)	(2,678)
<b>At March 31, 2025, net</b>	<b>262</b>	<b>46,408</b>

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

**Notes to the interim financial information**

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

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

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

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

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

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

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

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

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

**Notes to the interim financial information**

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A sensitivity analyses was prepared with reasonable variables for the main assumptions which compared the carrying amount of the assets in the Cash-Generating Unit (CGU) Burkhardt+Weber Machinery. As a result of this analysis and the application of the assumptions described on discounted cash flows to determine the need to reduce the recoverable amount of the brand intangible asset, management did not identify the need to recognize a provision for impairment of this CGU in the assessment as at December 31, 2024.

**13 BORROWINGS**

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

	Parent			Consolidated		
	Domestic currency	Foreign currency	Total	Domestic currency	Foreign currency	Total
<b>Borrowing balance at December 31, 2024</b>	<b>202,966</b>	<b>126,358</b>	<b>329,324</b>	<b>202,966</b>	<b>261,441</b>	<b>464,407</b>
New borrowing (a) and (b)	-	28,844	28,844	-	28,844	28,844
Payment of principal	(3,877)	(46,618)	(50,495)	(3,877)	(76,884)	(80,761)
Payment of interest	(3,041)	(1,680)	(4,721)	(3,041)	(2,110)	(5,151)
Foreign exchange and charges (principal and interest)	-	(6,670)	(6,670)	-	(10,742)	(10,742)
Interest accrued	3,094	1,313	4,408	3,094	1,722	4,816
<b>Borrowing balance at March 31, 2025</b>	<b>199,142</b>	<b>101,548</b>	<b>300,690</b>	<b>199,142</b>	<b>202,271</b>	<b>401,413</b>
Current	16,635	1,957	18,593	16,635	58,442	75,077
Noncurrent	182,507	99,590	282,097	182,507	143,829	326,336
	<b>199,142</b>	<b>101,547</b>	<b>300,690</b>	<b>199,142</b>	<b>202,271</b>	<b>401,413</b>

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

The maturities of financing recorded in noncurrent liabilities as at March 31, 2025, parent and consolidated, were as follows:

	Parent	Consolidated
2026 (9 months)	79,670	119,365
2027	108,434	112,980
2028	40,354	40,353
2029 onwards	53,639	53,638
<b>Total</b>	<b>282,097</b>	<b>326,336</b>

**Notes to the interim financial information**  
at March 31, 2025  
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## **Covenants**

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

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

The three agreements contain clauses that impose compliance with the following covenants:

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

As at March 31, 2025, the Company was compliant with all covenants of the agreements to which it is a party.

## **14 FINAME MANUFACTURER FINANCING**

	<b>Parent and Consolidated</b>
<b>FINAME manufacturer financing</b>	
<b>Borrowing balance at December 31, 2024</b>	<b>391,077</b>
New borrowing	44,774
Payment of principal	(42,092)
Payment of interest	(1,516)
Interest incurred in the period	913
<b>Borrowing balance at March 31, 2025</b>	<b>393,156</b>
Current	
FINAME manufacturer financing	214,852
Noncurrent	
FINAME manufacturer financing	178,304
	<b>393,156</b>

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

**Notes to the interim financial information**

at March 31, 2025

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



The "FINAME manufacturer financing" balance and, consequently, "Onlending of FINAME manufacturer financing" balance as at March 31, 2025 and December 31, were updated to that dates. The difference of R\$31,561 between these line items as at March 31, 2025 (R\$35,097 as at December 31, 2024) refers to past-due trade notes, renegotiations in progress, and FINAME transactions not yet released by the agent bank. Management believes that there are no risks as to the realization of these receivables, in excess of the amount of the provision already recorded, since the amounts are collateralized by the underlying machinery financed.

The noncurrent maturities of the FINAME manufacturer financing as at March 31, 2025, parent and consolidated, were as follows:

	<b>Parent and Consolidated</b>
2026	72,858
2027	57,868
2028	29,371
2029	18,207
<b>Total</b>	<b>178,304</b>

## 15 PROVISION FOR TAX, LABOR AND CIVIL RISKS

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

	<b>Parent</b>		<b>Consolidated</b>	
	<b>03/31/2025</b>	<b>12/31/2024</b>	<b>03/31/2025</b>	<b>12/31/2024</b>
Tax	150	150	150	150
Civil	2,825	2,743	2,880	2,797
Labor	3,643	3,425	3,644	3,425
<b>Total</b>	<b>6,618</b>	<b>6,318</b>	<b>6,674</b>	<b>6,372</b>
Current liabilities	6,475	5,921	6,475	5,921
Noncurrent liabilities	143	397	199	451
	<b>6,618</b>	<b>6,318</b>	<b>6,674</b>	<b>6,372</b>

For legal proceedings classified as probable risk of losses and legal obligations for which unconstitutionality are being challenged at court, are covered by a provision. Changes in the provision for the period ended March 31, 2025 were as follows:

	<b>12/31/2024</b>	<b>Additions</b>	<b>Utilizations/ reversals</b>	<b>Updated accruals</b>	<b>03/31/2025</b>
Tax	150	-	-	-	150
Civil	2,743	2	-	80	2,825
Labor	3,425	1,068	(963)	113	3,643
<b>Total Parent</b>	<b>6,318</b>	<b>1,070</b>	<b>(963)</b>	<b>191</b>	<b>6,618</b>
Lawsuits in subsidiaries	54	-	-	2	56
<b>Total Consolidated</b>	<b>6,372</b>	<b>1,070</b>	<b>(963)</b>	<b>195</b>	<b>6,674</b>



**Notes to the interim financial information**

at March 31, 2025

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



As at March 31, 2025, the main legal proceedings classified by Management, under the advice of its legal counsel, as probable losses or as legal obligation, are as follows:

**(a) Tax proceedings**

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

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

**(b) Civil proceedings**

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

**(c) Labor claims**

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

**(d) Ongoing tax proceedings**

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

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

**Notes to the interim financial information**

at March 31, 2025

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



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

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

**(e) Judicial deposits**

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

The tax, civil and labor proceedings assessed as representing possible losses involve matters similar to those above. The Company's management believes that the outlays of resources to settle contingencies will not exceed the amount of the provision. The amount of R\$51,508 calculated for the first quarter of 2025 (R\$128,490 as at March 31, 2024) are not treated as legal obligations. The most significant variation refers to two tax proceedings for which the risk of loss is no longer considered possible and is now considered remote.

**16 INCOME TAX AND SOCIAL CONTRIBUTION**

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

The composition of the effective rate is as follows:

	<b>Parent</b>		<b>Consolidated</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>Profit before income tax and social contribution</b>	<b>7,657</b>	<b>15,516</b>	<b>6,921</b>	<b>16,213</b>
<b>Statutory rate (income tax and social contribution)</b>	<b>34%</b>	<b>34%</b>	<b>34%</b>	<b>34%</b>
Tax at nominal rates	(2,603)	(5,275)	(2,353)	(5,512)
Interest on equity benefit	5,702	3,620	5,702	3,620
Exemption of SELIC interest on rebates	441	468	441	468
Research and development ("Lei do Bem" - Law 11,196/05)	1,174	156	1,174	156
Equity in results of subsidiaries	(1,861)	3,633	-	-
Unrecorded deferred income tax and social contribution in subsidiaries	-	-	(2,194)	(1,110)
Management profit sharing	(485)	(155)	(485)	(155)
Difference of rate and/or tax regime	-	-	933	3,660
Other, net	(49)	(89)	(51)	641
<b>Current and deferred income tax and social contribution income (expense)</b>	<b>2,319</b>	<b>2,358</b>	<b>3,167</b>	<b>1,768</b>
Current	-	-	(1,578)	(1,469)
Deferred	2,319	2,358	4,745	3,237
<b>Total</b>	<b>2,319</b>	<b>2,358</b>	<b>3,167</b>	<b>1,768</b>

**Notes to the interim financial information**

at March 31, 2025

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

Changes in deferred tax assets and liabilities, parent and consolidated, for the period ended March 31, 2025 were as follows:

	<b>Assets</b>		<b>Liabilities</b>	
	<b>Parent</b>	<b>Consolidated</b>	<b>Parent</b>	<b>Consolidated</b>
<b>At December 31, 2024</b>	<b>14,730</b>	<b>23,288</b>	<b>-</b>	<b>38,660</b>
Changes in the year				
Additions	2,951	4,844	-	-
Realization	(632)	(632)	-	(533)
Foreign exchange differences	-	-	-	(1,130)
<b>At March 31, 2025</b>	<b>17,049</b>	<b>27,500</b>	<b>-</b>	<b>36,997</b>

**17 EQUITY****Capital**

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

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

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

**b) Dividends and interest on equity**

For March 31, 2025, distributions of interest on equity of R\$16,774 were approved, as notified to the market:

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

**Notes to the interim financial information**

at March 31, 2025

(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 year, excluding common shares purchased by the parent and held as treasury shares.

	03/31/2025	03/31/2024
Profit for the year attributable to the controlling interests	9,976	17,874
Weighted average number of shares outstanding	93,171	93,171
<b>Basic and diluted earnings per share - adjusted</b>	<b>0.11</b>	<b>0.19</b>

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

**18 SEGMENT REPORTING - CONSOLIDATED**

To manage its business, the Company is organized into three business units by segment, namely: Romi Machinery, Burkhardt+Weber Machinery and Cast and Machined Products. The information prepared for the chief operating decision maker for the period ended March 31, 2025 is according to the Company's segments:

	March 31, 2025					
	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Net operating revenue	155,870	73,277	43,948	-	-	273,095
Cost of sales and services	(68,739)	(63,365)	(74,317)	-	-	(206,421)
Transfers remitted	661	-	17,542	-	(18,203)	-
Transfers received	(17,542)	-	(661)	-	18,203	-
<b>Gross profit (loss)</b>	<b>70,249</b>	<b>9,912</b>	<b>(13,487)</b>	<b>-</b>	<b>-</b>	<b>66,674</b>
Operating (expenses) income:						
Selling expenses	(20,754)	(6,371)	(1,556)	-	-	(28,682)
General and administrative expenses	(14,399)	(7,600)	(4,388)	-	-	(26,387)
Research and development	(6,324)	-	(1,394)	-	-	(7,718)
Management fees	(2,576)	-	(1,334)	-	-	(3,910)
Other operating income, net	1,153	-	-	276	-	1,429
<b>Operating profit (loss) before finance income (costs)</b>	<b>27,350</b>	<b>(4,059)</b>	<b>(22,160)</b>	<b>276</b>		<b>1,406</b>
Inventories	499,672	160,450	73,344	-	-	733,467
Depreciation and amortization	10,946	1,740	4,155	-	-	16,841
Property, plant and equipment, net	355,785	69,827	80,305	-	-	505,917
Intangible assets	262	46,146	1	-	-	46,408
	<b>Europe</b>	<b>Latin America</b>	<b>North America</b>	<b>Africa and Asia</b>		<b>Total</b>
Net operating revenue per geographical region	30,165	200,649	4,927	37,355		273,095

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at March 31, 2025

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

**March 31, 2024**

	<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	132,005	37,738	38,771	-	-	208,514
Cost of sales and services	(62,938)	(27,758)	(57,193)	-	-	(147,889)
Transfers remitted	260	-	12,274	-	(12,534)	-
Transfers received	(12,274)	-	(260)	-	12,534	-
<b>Gross profit (loss)</b>	<b>57,053</b>	<b>9,980</b>	<b>(6,408)</b>	<b>-</b>	<b>-</b>	<b>60,625</b>
Operating (expenses) income:						
Selling expenses	(18,568)	(3,338)	(1,493)	-	-	(23,399)
General and administrative expenses	(13,331)	(6,808)	(3,721)	-	-	(23,860)
Research and development	(5,623)	-	(1,437)	-	-	(7,060)
Management fees	(1,909)	-	(794)	-	-	(2,703)
Other operating income, net	495	-	-	9,106	-	9,601
<b>Operating profit (loss) before finance income (costs)</b>	<b>18,116</b>	<b>(166)</b>	<b>(13,853)</b>	<b>9,106</b>		<b>13,204</b>
Inventories	456,365	121,396	68,343	-	-	646,105
Depreciation and amortization	9,690	862	3,560	-	-	14,113
Property, plant and equipment, net	353,770	39,368	75,045	-	-	468,183
Intangible assets	561	43,298	3	-	-	43,862

	<b>Europe</b>	<b>Latin America</b>	<b>North America</b>	<b>Africa and Asia</b>	<b>Total</b>
Net operating revenue per geographical region	19,137	158,313	27,244	3,820	208,514

**19 FUTURE COMMITMENTS**

The Company entered into electric energy purchase agreements for the next two years: 2025 with CTG Brasil, and for the period subsequent to the ongoing agreement; the contracted company was Auren Energia (up to December 31, 2026). The amounts that will be adjusted annually by the General Market Price Index (IGP-M), are:

<b>YEAR OF SUPPLY</b>	<b>AMOUNT</b>
2025	15,554
2026	8,991
	<b>24,545</b>

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

**20 APPROVAL OF THE INDIVIDUAL PARENT COMPANY AND CONSOLIDATED INTERIM FINANCIAL INFORMATION**

The individual parent company and consolidated interim financial information was approved by the Board of Directors and authorized for issue on April 15, 2025.

\* \* \*

### Certificate Of Completion

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### Signer Events

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Sócio

PwC BR

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### Witness Events

### Signature

### Timestamp

### Notary Events

### Signature

### Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	11 June 2025   11:40
Certified Delivered	Security Checked	11 June 2025   17:49
Signing Complete	Security Checked	11 June 2025   17:50
Completed	Security Checked	11 June 2025   17:50
Payment Events	Status	Timestamps