

São Paulo, Aug 15, 2024. Rossi Residencial S.A – Under Judicial Reorganization. (B3: RSID3; Bloomberg: RSID3 BZ Equity) announces its results for the second quarter of 2024.

RSID3: R\$ 3,64 per share

Total shares: 20,000,000

Market value: R\$ 72,8 million

Commencement of payments to creditors in Judicial Reorganization

Resale Efficiency of 86% of units cancelled in 1H24

10% decrease in administrative expenses (2Q24 vs. 2Q23)

R\$20.7 MM increase in Cash and Cash Equivalents (2Q24 vs. 2Q23)

Conference Call

Aug 16, 2024

In Portuguese with Simultaneous Translation

10:00 a.m. (Brasília) / 9:00 a.m. (US ET)

Webcast access link:

<https://webcastlite.mziq.com/cover.html?webcastId=4cedf796-2514-47a5-bf67-8355077c571c>

Replay available on the Company's IR website:

<http://ri.rossiresidencial.com.br>

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MESSAGE FROM THE CEO

The first half of 2024 was a period of significant challenges and major changes for the Company. After successfully reducing our financial leverage and restructuring our liabilities, as confirmed by the approval of our Judicial Recovery Plan, we were able to pursue a new strategic direction. Our focus has shifted to cash generation and preservation, allowing us to make the first payments to creditors as outlined in our Plan. This process began in June and continued into July, where we made payments of approximately R\$7.0 million.

Operationally, the Company remains focused on its commercial performance. Our inventory of finished units continues to decrease, which is directly related to our conservative approach toward new project launches. This strategy has kept us concentrated on selling off previously canceled units, achieving a high resale rate of 86% in the first six months of 2024, a clear demonstration of our successful efforts in marketing these units.

It's also important to highlight that the Company is fully committed to mitigating risks and preserving cash. This focus has enabled us to meet all our obligations to current suppliers while also achieving a slight increase in our cash balance, reaching R\$38.6 million in June. This financial stability will be crucial as we continue to honor the commitments set out in our Judicial Reorganization Plan.

Moreover, the Company posted a gross profit of R\$2.8 million in 1H24, a significant improvement compared to the negative gross profit of R\$9.2 million reported in 1H23.

Our operational expense reduction plan is also yielding positive results, with administrative expenses decreasing by 8% in the first half of 2024 compared to the same period in 2023.

Given these important achievements, we reaffirm our commitment to improving the Company's operational and financial indicators. With diligence, we aim to take advantage of this new phase and soon resume the launch of new projects.

Fernando Miziara de Mattos Cunha
CEO

JUDICIAL REORGANIZATION

As previously disclosed to the market on September 19, 2022, Rossi filed a request for Judicial Reorganization before the 1st Court of Bankruptcy and Judicial Reorganization of the Judicial District of São Paulo, which included Rossi and 313 other entities that are part of its economic group.

The request for the Judicial Reorganization was deferred by the same court on September 29, 2022, and ratified by the Company's shareholders at the Extraordinary Shareholders' Meeting held on October 20, 2022.

The court decision has determined, among other measures:

- Appointment of Wald Administração de Falências e Empresas em Recuperação Judicial Ltda. to act as the Bankruptcy Trustee in the Judicial Reorganization.
- Suspension of all lawsuits or executions in course against Grupo Rossi for a period of 180 (one hundred and eighty) days from the injunction granted on the same day the Judicial Reorganization was requested, according to article 6 of Law 11.101/2005.
- Release of amounts and assets constrained by civil and labor courts, during the execution of credits subject to the Judicial Reorganization.
- Issuance of a notice, according to paragraph 1 of article 52 of Law 11,101/2005, establishing a deadline of 15 (fifteen) days from the date of its publication to present the representation letters and/or appoint differences in credits related to the Judicial Reorganization process; and
- Presentation of Grupo Rossi's Judicial Reorganization plan within 60 (sixty) days from the publication of the court deferral decision, according to article 53 of Law 11,101/2005.

All these resolutions were complied with, and the Company presented its Judicial Reorganization Plan ("PRJ") on December 05, 2022, which was subsequently analyzed by the Bankruptcy Trustee, who found that Grupo Rossi complied with all the requirements provided for in article 53. In other words, the PRJ was submitted within the correct deadline of 60 days from the publication of the decision that granted the processing of the Judicial Reorganization, which included (i) the description of the means for the reorganization to be adopted by the reorganized companies; (ii) the proof of its economic feasibility; and (iii) the economic-financial report and the appraisal report of goods and assets.

After that, the Company called its creditors to the General Meeting of Creditors ("Meeting") to be held on August 15, 2023, on first call and, if there was no quorum on this first date, on second call, on the August 22, 2023.

Upon the commencement of the Meeting and the submission of the Judicial Reorganization plan by the Company's representatives on August 22, 2023, most creditors voted to halt the Meeting and reconvene it virtually on October 18, 2023, at 11:00 a.m.

On October 18, 2023, the Company's General Meeting of Creditors reconvened, and most creditors present once again resolved to suspend it. The new date and time were determined during the meeting, with its scheduled to resume on November 8, 2023, at 11:00 a.m.

On December 7, 2023, the Court of the 1st Bankruptcy and Judicial Reorganization of the Judicial District of São Paulo Capital issued the homologating judgment for the Company's Judicial Reorganization Plan.

Consequently, as stipulated in the Company's Judicial Reorganization Plan, creditors were afforded a 15-day window to select their payment preference, with this deadline expiring on December 28, 2023. The Report on the Monitoring of Payment Options chosen by creditors was presented in the records by the Bankruptcy Trustee on January 29, 2024.

We started the initial payments to the creditors under our Judicial Reorganization Plan in June 2024, with the transfer of units to pay creditors in Class III, Option B. We are currently in the final stages of preparing the documents to complete this transfer process.

It is worth noting that in our view, the Judicial Reorganization process is a fundamental step for the economic-financial restructuring process of Grupo Rossi, which began in 2017, with the renegotiation of the Group's main corporate debts with financial institutions.

The Company will keep its shareholders and the market informed about the development of matters related to its Judicial Reorganization while the process continues.

OPERATING AND FINANCIAL INDICATORS

R\$ million	2Q24	2Q23	Chg. (2Q24 x 2Q23)	2024	2023	Chg. (2024 x 2023)
Operational Performance						
Launches – 100%	-	-	N/A	-	-	N/A
Gross Sales – 100%	5.8	11.0	-47.1%	14.1	17.0	-16.9%
Cancellations – 100%	5.2	8.0	-34.2%	14.4	19.9	-27.5%
Net Sales – 100%	0.6	3.0	-81.3%	-0.3	-2.9	-90.4%
Launches – Rossi %	-	-	N/A	-	-	N/A
Gross Sales - Rossi %	5.8	11.0	-47.1%	13.8	17.0	-18.6%
Cancellations – % Rossi	5.2	8.0	-34.2%	14.4	19.9	-27.5%
Net Sales - Rossi %	0.6	3.0	-81.3%	-0.6	-2.9	-79.9%
Financial Performance						
Net Revenue	26.9	14.1	90.8%	35.1	-13.2	-365.6%
Gross Margin ¹	4.7%	20.0%	-15.3 p.p.	8.0%	69.4%	-61.4 p.p.
Gross Margin (ex interest) ²	7.2%	26.9%	-19.7 p.p.	13.0%	61.2%	-48.2 p.p.
Adjusted EBITDA ³	-10.5	-31.4	66.5%	-9.7	-55.1	82.5%
Adjusted EBITDA Margin ³	-39.1%	-222.5%	82.4%	-27.5%	416.8%	-106.6%
Net income (loss)	-28.9	-43.1	32.9%	-55.1	-92.0	40.1%
Net Margin	-107.7%	-306.2%	198.5 p.p.	-156.7%	695.4%	-852.1 p.p.
Cash Generation (Consumption) – % Rossi	12.4	-6.6	-288.3%	-1.5	-29.1	94.9%

¹ Consolidated according to CPC19 (R2) and CPC36 (R3), referring to the subsidiaries.

² Gross Margin excluding interest allocated to cost.

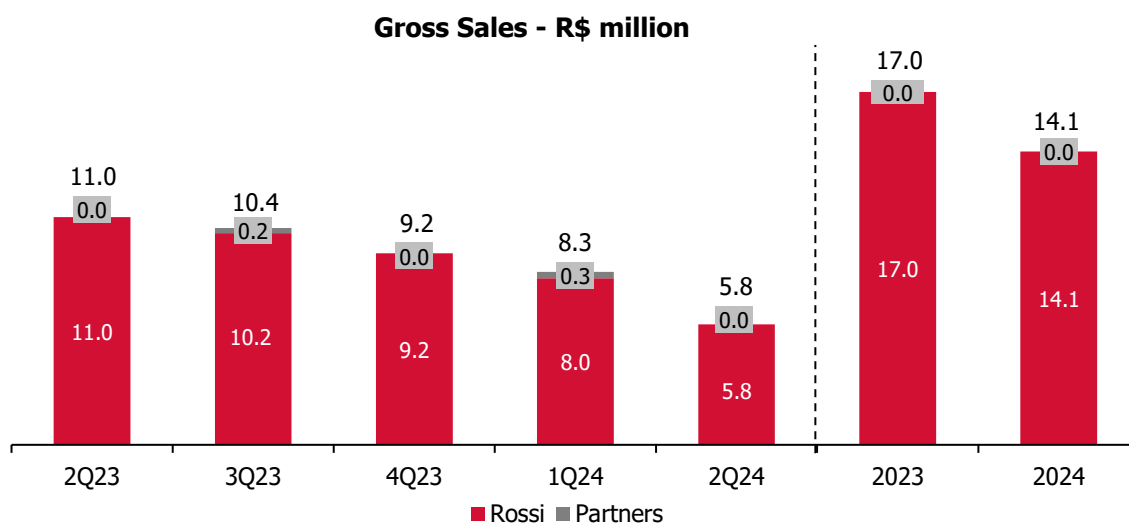
³ EBITDA and EBITDA Margin adjusted for expenses that do not represent actual cash disbursement and for non-recurring items. The reconciliation with EBITDA under CVM Instruction 527/2012 is available in the glossary at the end of this document.

OPERATIONAL PERFORMANCE

The operating metrics presented in this earnings release are proportionally calculated. In addition to the proportional operating metrics, the results are broken down by consolidated (IFRS) and non-consolidated companies, as shown in Exhibit II. Information on the amounts considering 100% of operations, regardless of the consolidation method is available in Exhibit I.

CONTRACTED SALES AND SPEED OF SALES (SoS)

Contracted gross sales totaled R\$5.8 million in the quarter, decreasing by 47% in Rossi’s share when compared to 2Q23. Sales reached R\$14,1 million in 1H24, down by 19% in Rossi’s share when compared to 1H23.

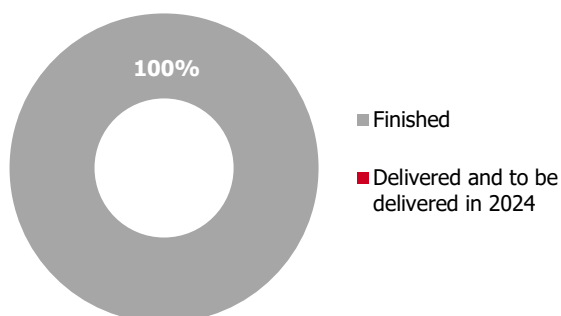


The reduction in sales in the last 12 months is directly related to lower inventories, which is natural as the Company concluded projects launched until 2017 and maintains a conservative approach regarding new launches.

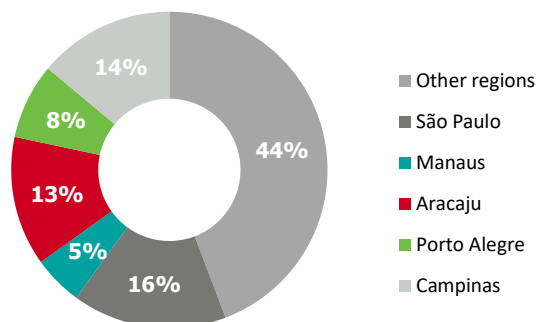
Nevertheless, the Company has successfully managed to reduce the number of units subject to judicial mortgages after filing for Judicial Reorganization, since the court rulings enabled the commercialization of part of its inventory that was previously blocked.

The following charts show gross sales (Rossi’s share) by stage of construction and metropolitan region:

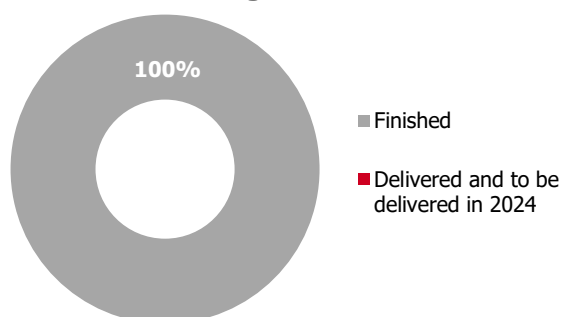
2Q24 Gross Sales (% Rossi) - Construction stage



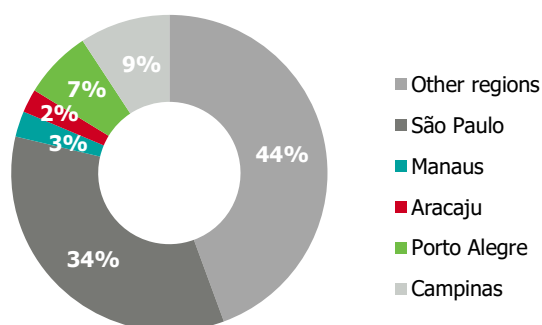
2Q24 Gross Sales (% Rossi) - Region



2024 Gross Sales (% Rossi) - Construction stage



2024 Gross Sales (% Rossi) - Region



With the delivery of the latest developments throughout 2020, the share of finished units delivered reached 100% over the total volume of contracted sales. On the other hand, the share of sales in other non-strategic regions reached 44% in the quarter, in line with the strategy for a more accelerated reduction in inventory in these markets.

The tables below detail the gross sales contracted, both for Rossi and for the 100% consolidation, with a breakdown by metropolitan region and construction stage in 2Q24 and year to date:

2Q24 Gross Sales (100%) - R\$ million	Finished	Total
Campinas	0.8	0.8
Manaus	0.3	0.3
Acaraju	0.8	0.8
Porto Alegre	0.4	0.4
São Paulo	0.9	0.9
Other regions	2.6	2.6
Total	5.8	5.8

2Q24 Gross Sales (% Rossi) - R\$ million	Finished	Total
Campinas	0.8	0.8
Manaus	0.3	0.3
Acaraju	0.8	0.8
Porto Alegre	0.4	0.4
São Paulo	0.9	0.9
Other regions	2.6	2.6
Total	5.8	5.8

2024 Gross Sales (100%) - R\$ million	Finished	Total
Campinas	1.4	1.4
Manaus	0.3	0.3
Acaraju	0.8	0.8
Porto Alegre	0.8	0.8
São Paulo	1.8	1.8
Other regions	9.1	9.1
Total	14.1	14.1

2024 Gross Sales (% Rossi) - R\$ million	Finished	Total
Campinas	1.4	1.4
Manaus	0.3	0.3
Acaraju	0.8	0.8
Porto Alegre	0.8	0.8
São Paulo	1.8	1.8
Other regions	9.1	9.1
Total	14.1	14.1

The following tables show the speed of sales ("SoS") in 2Q24 and in the last 12 months, considering the amounts proportional to Rossi's share:

Quarterly SoS % Rossi	2Q23	3Q23	4Q23	1Q24	2Q24
Initial Inventory	131.3	124.0	119.7	112.4	108.6
Launches	-	-	-	-	-
Inventory + Launches	131.3	124.0	119.7	112.4	108.6
Gross Sales	(11.0)	(10.2)	(9.2)	(8.0)	(5.8)
SoS for the Period (%)	8.4%	8.2%	7.7%	7.1%	5.3%
Cancellations	8.0	9.5	3.0	9.2	5.2
Adjustments / Revaluations	(4.3)	(3.6)	(1.1)	(4.9)	(2.4)
Inventory - End of Period	124.0	119.7	112.4	108.6	105.7

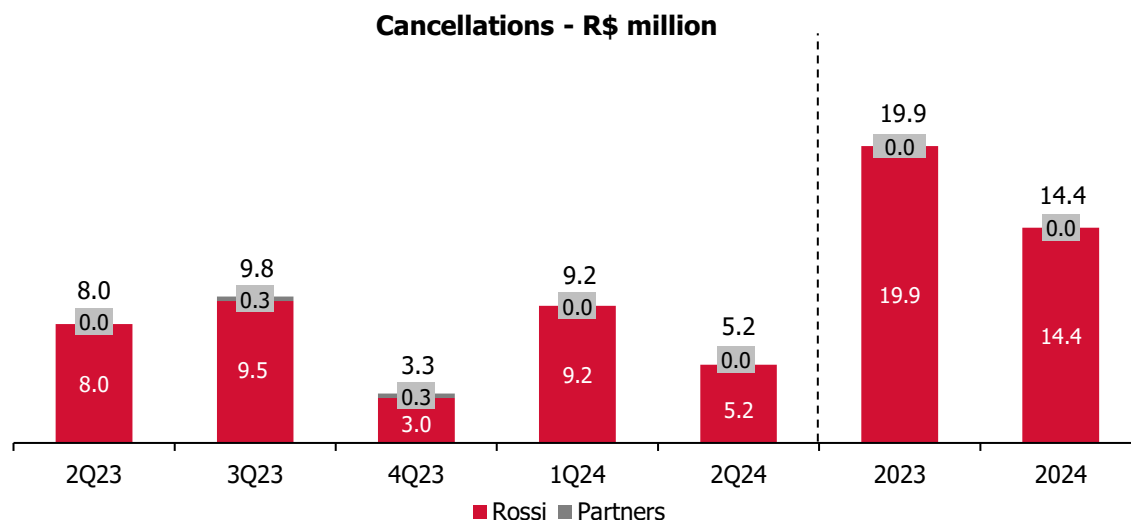
SoS LTM % Rossi	2Q23	3Q23	4Q23	1Q24	2Q24
Initial Inventory	111.5	127.6	126.9	131.3	124.0
Launches	-	-	-	-	-
Inventory + Launches	111.5	127.6	126.9	131.3	124.0
Gross Sales	(26.7)	(28.8)	(36.4)	(38.4)	(33.2)
SoS for the Period (%)	24.0%	22.6%	28.7%	29.2%	26.8%
Cancellations	58.1	31.8	32.4	29.6	26.9
Adjustments / Revaluations	(18.8)	(10.9)	(10.5)	(13.9)	(12.0)
Inventory - End of Period	124.0	119.7	112.4	108.6	105.7

In this quarter, SoS totaled 5.3%, 1.8 p.p. shorter than the performance in the first quarter of 2024. However, over the past twelve months, SoS reached 26.8%, which is 2.5 p.p. shorter than the SoS for the 12 months ending in March 2023.

The amounts highlighted in the table above as Adjustments/Revaluations refer to the price revaluation of canceled units that returned to the Company's inventory (R\$2.4 million – Rossi's share in 2Q24).

SALES CANCELATIONS

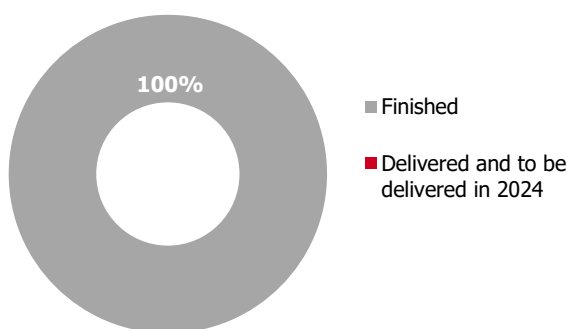
Cancellations totaled R\$5.2 million in 2Q24, both in the 100% consolidation and Rossi's share, declining by 34% in Rossi's share compared to the same period in the previous year. In 1H24, cancellations fell by 27% in Rossi's share compared to 1H23.



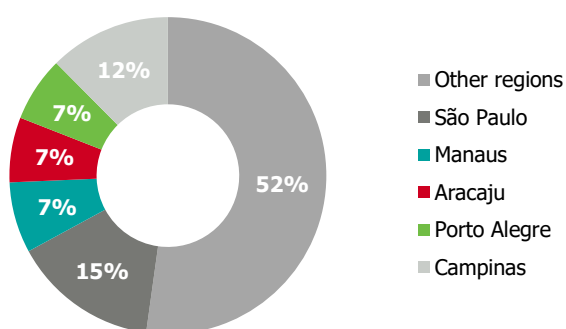
Cancellations are directly associated with the Company's effort to monetize its defaulting Accounts Receivable. Specifically, in the third quarter of the previous year, the Company recorded a high number of canceled contracts, as a preparatory measure for its Judicial Reorganization. We expect that released properties will keep being resold, contributing to the Company's recurring operating cash generation, or even offered to creditors within the scope of the reorganization plan, to be submitted for approval at the shareholders' meeting.

The Company reached a resale efficiency rate of 86% in the first quarter of 2024, after its successful commercialization of cancelled units. The following charts show the cancellations (Rossi's share) by construction stage and metropolitan region:

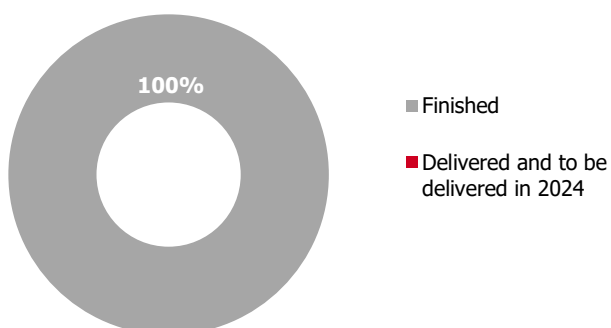
2Q24 Cancellations (% Rossi) - Construction stage



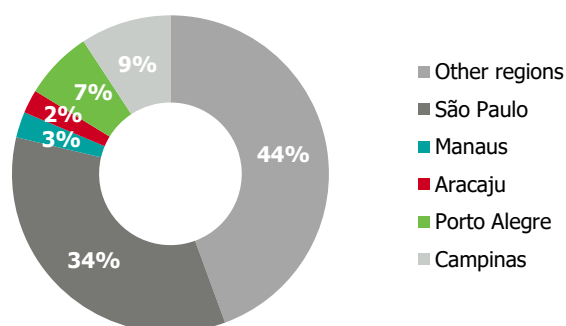
2Q24 Cancellations (% Rossi) - Region



2024 Cancellations (% Rossi) - Construction stage



2024 Cancellations (% Rossi) - Region



The tables below give details of cancellations by stage of construction and metropolitan region, both for Rossi and for the 100% consolidation in the first quarter of 2024:

2Q24 Cancellations (100%) - R\$ million	Finished	Total
Campinas	0.7	0.7
Manaus	0.4	0.4
Acaraju	0.3	0.3
Porto Alegre	0.3	0.3
São Paulo	0.8	0.8
Other regions	2.7	2.7
Total	5.2	5.2

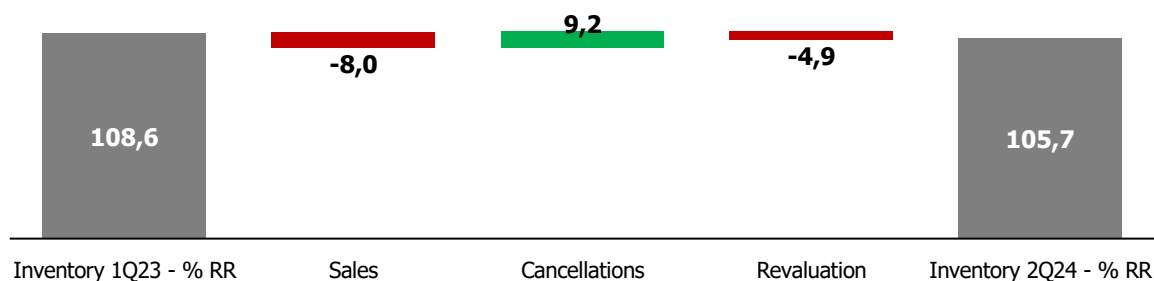
2Q24 Cancellations (% Rossi) - R\$ million	Finished	Total
Campinas	0.7	0.7
Manaus	0.4	0.4
Acaraju	0.3	0.3
Porto Alegre	0.3	0.3
São Paulo	0.8	0.8
Other regions	2.7	2.7
Total	5.2	5.2

2024 Cancellations (100%) - R\$ million	Finished	Total
Campinas	1.3	1.3
Manaus	0.4	0.4
Acaraju	0.3	0.3
Porto Alegre	1.0	1.0
São Paulo	4.9	4.9
Other regions	6.4	6.4
Total	14.4	14.4

2024 Cancellations (% Rossi) - R\$ million	Finished	Total
Campinas	1.3	1.3
Manaus	0.4	0.4
Acaraju	0.3	0.3
Porto Alegre	1.0	1.0
São Paulo	4.9	4.9
Other regions	6.4	6.4
Total	14.4	14.4

INVENTORY AT MARKET VALUE

Rossi's share of inventory at market value reached R\$105.7 million in 2Q24. See below the QoQ changes to inventory:



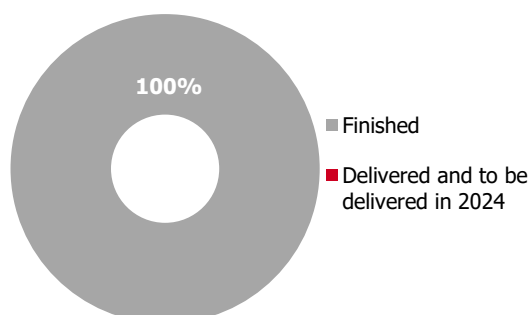
The following tables present detailed information by product line, year of launch, and expected year of delivery:

Inventory (% Rossi)	Launch Year (R\$ MM)						
	2010 and	2011	2012	2013	2014	2017	Total
Commercial	9.0	5.8	4.4	19.9	21.8	2.2	63.0
Conventional	5.2	0.9	0.2	0.3	-	-	6.6
Economic Segment	0.2	35.0	-	-	-	-	35.3
Allotment	-	-	-	0.8	-	-	0.8
Total	14.4	41.7	4.6	21.0	21.8	2.2	105.7

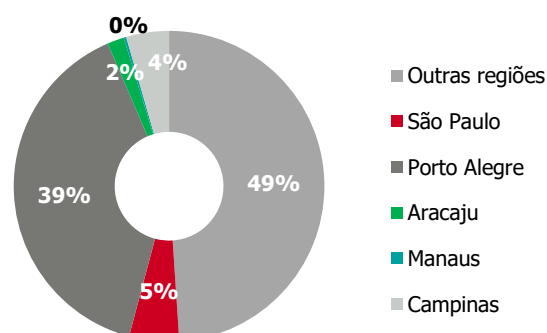
Inventory (% Rossi)	Year of Delivery (R\$ MM)	
	Finished	Total
Commercial	63.0	63.0
Conventional	6.6	6.6
Economic Segment	35.3	35.3
Allotment	0.8	0.8
Total	105.7	105.7

The following charts show Rossi's share in inventory by construction stage and metropolitan region:

2Q24 Inventory (% Rossi) - Construction Stage



2Q24 Inventory (% Rossi) - Region



With the deliveries made in 2020, the Company's entire inventory consists of finished units. Inventory in non-strategic regions accounted for 49% of the total inventory.

The following tables break down information by region, year of launch, and year of estimated delivery:

Inventory (% Rossi)	Launch Year (R\$ MM)						
	Before 2010	2011	2012	2013	2014	2017	Total
Metropolitan Region							
Campinas	1.0	-	0.2	1.4	-	2.2	4.7
Manaus	0.0	0.3	-	-	-	-	0.3
Acaraju	-	-	-	1.8	-	-	1.8
Porto Alegre	0.2	2.6	-	17.1	21.8	-	41.6
São Paulo	1.1	-	4.4	-	-	-	5.5
Other regions	12.1	38.9	-	0.7	-	-	51.7
Total	14.4	41.7	4.6	21.0	21.8	2.2	105.7

Inventory (% Rossi)	Year of Delivery (R\$ MM)	
	Finished	Total
Metropolitan Region		
Campinas	4.7	4.7
Manaus	0.3	0.3
Acaraju	1.8	1.8
Porto Alegre	41.6	41.6
São Paulo	5.5	5.5
Other regions	51.7	51.7
Total	105.7	105.7

Exhibit V to this report shows the breakdown, by city, of 100% of the inventory.

LANDBANK

Rossi's landbank is broken down according to the Company's strategy and the corresponding operating profile. Currently, our landbank has a PSV of R\$1.4 billion in Rossi's share, and R\$1.6 billion in the 100% consolidation.

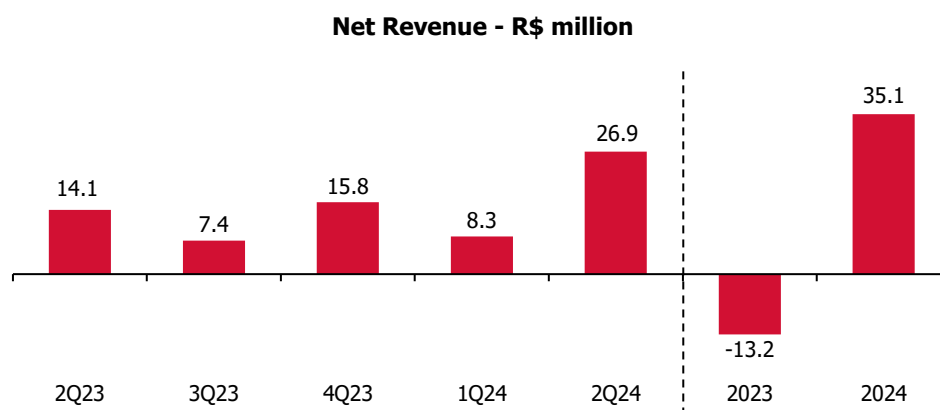
Of such an inventory, R\$400 million are still preferably allocated to real estate development or allotments, and may be developed in partnership with other real estate players and financial investors, over the next years. The remaining R\$1.2 billion is composed of land that is in initial stages of development and maturation and, therefore, may be canceled or sold if interesting opportunities arise, which would contribute to the Company's short-term cash generation and reduce the cost of maintaining these properties.

FINANCIAL PERFORMANCE

The financial information presented in this earnings release has been prepared under the accounting practices generally accepted in Brazil, including CPC19 (R2) and CPC36 (R3), which refer to the consolidation of certain equity interests. Since 1Q13, Rossi has consolidated all the interests held in its subsidiaries and affiliates according to these pronouncements.

NET REVENUE

Net revenue from the sale of properties and services, recognized by the progress of construction works ("PoC"), totaled R\$26.9 million in 2Q24.



COST OF PROPERTIES AND SERVICES SOLD

The cost of properties and services reached R\$25.6 million in 2Q24.

R\$ million	2Q24	2Q23	Chg. (2Q24 x 2Q23)	2024	2023	Chg. (2024 x 2023)
Construction + Land	17.3	6.1	186.4%	22.2	8.2	172.0%
Provision for Sales Cancellation	7.6	4.2	79.5%	8.4	-13.3	-163.2%
Financial charges	0.7	1.0	-32.5%	1.8	1.1	61.5%
Cost of Properties and Services	25.6	11.3	127.3%	32.3	-4.0	-899.5%

GROSS PROFIT AND MARGIN

In 2Q24, gross profit was R\$1.3 million. Meanwhile, the adjusted gross profit for the financial charges allocated to the cost was R\$1.9 million.

R\$ MM	2Q24	2Q23	Chg. (2Q24 x 2Q23)	2024	2023	Chg. (2024 x 2023)
Gross Profit	1.3	2.8	-54.8%	2.8	-9.2	-130.7%
Gross Margin (%)	4.7%	20.0%	-15.3 p.p.	8.0%	69.4%	-61.4 p.p.
Adjusted Gross Profit¹	1.9	3.8	-49.1%	4.6	-8.1	-156.5%
Adjusted Gross Margin (%)	7.2%	26.9%	-19.7 p.p.	13.0%	61.2%	-48.2 p.p.

⁽¹⁾ Adjusted gross profit: excluding financial charges

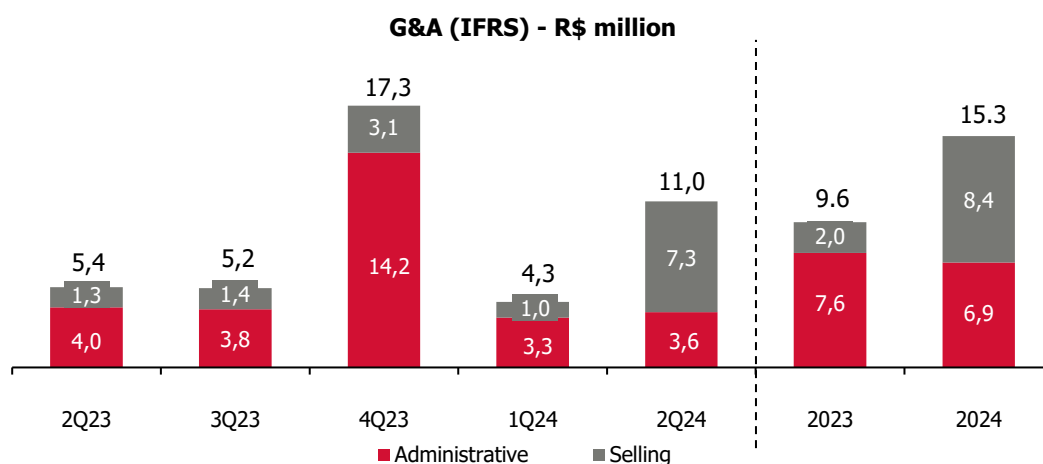
OPERATING EXPENSES

According to IFRS, administrative expenses totaled R\$3.6 million in 2Q24, down by 9.6% from 2Q23.

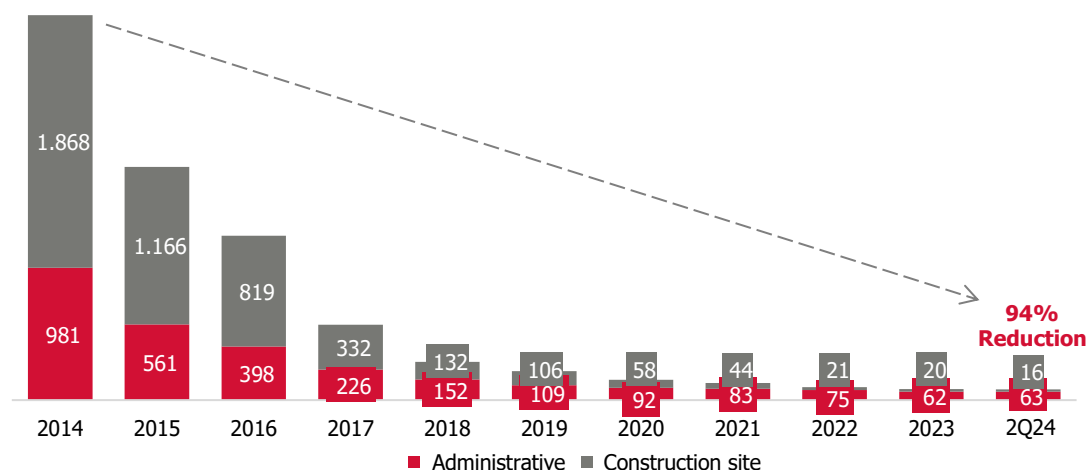
Commercial expenses totaled R\$7.3 million. This result already includes the reclassification of the Provision for cancellations, as from 4Q21.

IFRS						
R\$ MM	2Q24	2Q23	Chg. (2Q24 x 2Q23)	2024	2023	Chg. (2024 x 2023)
Administrative (a)	3.6	4.0	-9.6%	6.9	7.6	-8.3%
Selling (b)	7.3	1.3	451.1%	8.4	2.0	311.4%
Administrative / Net Revenue	13.6%	28.6%	-15.1 p.p.	19.7%	-57.2%	77.0 p.p.
Selling / Net Revenue	27.2%	9.4%	17.8 p.p.	23.8%	-15.4%	39.2 p.p.
(a) + (b)	11.0	5.4	104.6%	15.3	9.6	59.3%
(a) + (b) / Net Revenue	40.8%	38.1%	2.8 p.p.	43.5%	-72.6%	116.1 p.p.

The chart below shows the changes in SG&A expenses for the IFRS:



It is also worth noting the efforts made by Rossi to adjust its business structure, especially since 2H14, when the administrative staff headcount was reduced by 94%. The chart below shows the changes in administrative staff and construction site employees over this period:



OTHER NET OPERATING REVENUES/EXPENSES

Other net operating expenses totaled R\$9.1 million in 2Q24, against R\$29.8 million recorded in 2Q23.

EBITDA

Adjusted EBITDA was a negative R\$10.5 million in 2Q24. This result indicates a positive variation of 66% from 2Q23, as shown in the table below:

R\$ MM	2Q24	2Q23	Chg. (2Q24 x 2Q23)	2024	2023	Chg. (2024 x 2023)
Net income (loss)	-28.9	-43.1	32.9%	-55.1	-92.0	40.1%
(+/-) Net Financial Expenses (Income)	17.1	9.1	86.9%	47.5	33.7	40.6%
(+) Provision for income tax and social contribution	0.7	1.2	-36.9%	-4.6	2.2	-306.7%
(+) Depreciation and Amortization	0.0	0.2	-101.5%	0.0	0.6	-92.9%
(+/-) Non-controlling shareholders	0.0	0.3	-101.2%	0.7	-0.8	-187.9%
EBITDA¹	-11.2	-32.3	65.5%	-11.4	-56.2	79.7%
(+) Financial Charges Allocated to Cost	0.7	1.0	-32.5%	1.8	1.1	61.5%
(+/-) Stock option plan	0.0	0.0	n.d.	0.0	0.0	n.d.
Adjusted EBITDA²	-10.5	-31.4	66.5%	-9.7	-55.1	82.5%
Adjusted EBITDA Margin (%)	-39.1%	-222.6%	183.5 p.p.	-27.5%	416.8%	-444.3 p.p.

¹ EBITDA as per CVM Instruction 527/2012.

² EBITDA Adjusted for expenses that do not represent cash disbursements and non-recurring items. For further information, please refer to the glossary at the end of this document.

The main impacts to EBITDA are described in the previous sections: Gross Profit, Operating Expenses and Other Net Operating Revenues/Expenses.

NET FINANCIAL INCOME (LOSS)

The net financial result was a negative R\$17.1 million in 2Q24, compared to the negative R\$9.1 million recorded in 2Q23.

R\$ MM	2Q24	2Q23	Chg. (2Q24 x 2Q23)	2024	2023	Chg. (2024 x 2023)
Financial Income	1.3	0.5	143.7%	3.0	1.1	173.4%
Financial Expenses	-18.4	-9.7	90.1%	-50.4	-34.8	-44.8%
Financial Result	-17.1	-9.1	86.9%	-47.5	-33.7	-40.6%

NET INCOME (LOSS)

In 2Q24, Rossi recorded a net loss of R\$28.9 million, compared to a net loss of R\$43.1 million recorded in the same period of 2023.

BACKLOG RESULT

Due to the conclusion of all the Company's constructions, there are no costs to be incurred in 2024 and, consequently, no backlog result.

ACCOUNTS RECEIVABLE

The balance of trade accounts receivable, in IFRS, totaled R\$78.1 million in 2Q24, down by 2% from the previous quarter, due to accrued receipts.

R\$ million	2Q24	1Q24	Chg. (%)
Short-Term	45.8	47.4	-3.3%
Units under Construction	-	-	N/A
Finished Units	202.4	210.7	-3.9%
Provision for Cancellation	(175.1)	(181.8)	-3.7%
Receivables from Land Sale	18.5	18.5	0.0%
Long-term	32.2	32.4	-0.5%
Units under Construction	-	-	N/A
Finished Units	14.0	14.9	-5.9%
Provision for Cancellation	(12.1)	(12.9)	-5.7%
Receivables from Land Sale	30.3	30.3	0.0%
Total	78.1	79.8	-2.1%
Receivables from Incorporations to be appropriated in the financial statements by the POC			
Short Term	-	-	N/A
Long Term	-	-	N/A
Total	-	-	N/A
Total Accounts receivable	78.1	79.8	-2.1%

MARKETABLE PROPERTIES

The following table details the Marketable Properties recorded at historical cost. With the conclusion and delivery of the latest construction works and the restructuring of the financial debt with Banco Bradesco and Banco do Brasil, there is no inventory of properties under construction nor capitalized interest linked to the Company's landbank.

R\$ million	2Q24	1Q24	Chg. (%)
Finished Properties	61.0	78.5	-22.3%
Properties under Construction	-	-	N/A
Land for future developments	129.4	129.4	0.0%
Provision for Cancellations	129.3	136.9	-5.6%
Total	319.7	344.8	-7.3%

DEBT

Under IFRS, Rossi ended 2Q24 with a cash position of R\$38.6 million. In the same period, total debt reached R\$330.4 million, recording a 3% increasing QoQ.

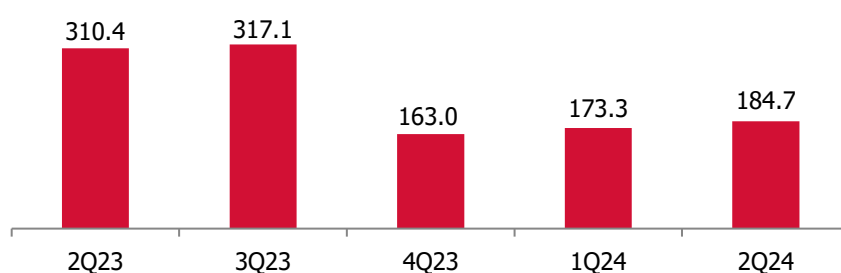
R\$ million	2Q24	1Q24	Chg. (%)
Short Term	330.0	322.1	2.5%
Construction Loans	145.6	148.8	-2.1%
SFH	145.6	148.8	-2.1%
CCB ¹	0.0	0.0	n.d.
Working Capital	182.9	171.7	6.5%
Receivables Securitization	1.4	1.5	-5.6%
Long Term	0.4	0.0	n.d.
Construction Loans	0.0	0.0	n.d.
SFH	0.0	0.0	n.d.
CCB ¹	0.0	0.0	n.d.
Working Capital	0.4	0.0	n.d.
Receivables Securitization	0.0	0.0	n.d.
Gross Debt	330.4	322.1	2.6%
Cash and Cash Equivalents	38.6	17.9	116.2%
Net Debt	291.8	304.2	-4.1%
Net Debt / Equity	n.d.	n.d.	n.d.
Cash Generation (Consumption)	12.4	-304.3	-104.1%

CCB¹ - Bank Credit Notes

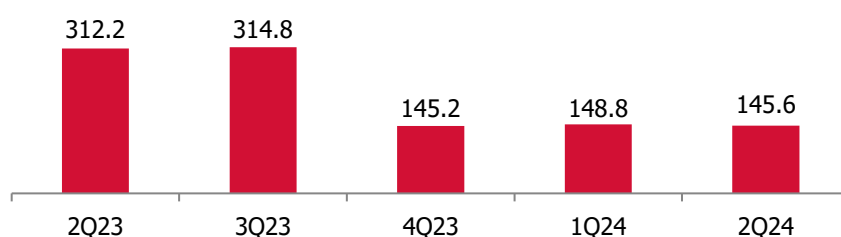
In 2021 and 2022, the Company successfully concluded the restructuring and settlement of some of its corporate debt contracts with Banco Bradesco and Banco do Brasil. This was settled mainly by using cash from the sale of assets that collateralized these debts and financial discounts obtained with the banks.

Since then, the quarter-on-quarter variations presented in the balance of the Company's debts refer to the accrued interest in the period and amortizations made through the sale and transfer of collateralized assets. These effects can be better seen in the charts below:

Corporate Debt Evolution (IFRS) - R\$ million



SFH Debt Evolution (IFRS) - R\$ million



To maintain transparency of the information disclosed so that all economic agents can understand the current situation of Rossi's operations, the following tables present the Company's indebtedness using two approaches that are complementary to IFRS: (i) 100% of the companies, regardless of the IFRS consolidation criteria; and (ii) Rossi's proportional share in the developments:

IFRS

R\$ million	2Q23	3Q23	4Q23	1Q23	2Q24
Gross Debt	622.6	631.9	308.1	322.1	330.4
Cash and Cash Equivalents	10.1	17.4	17.9	27.2	38.6
Net Debt	612.5	614.5	290.3	294.9	291.8
Net Debt / Shareholders' Equity	N/A	N/A	N/A	N/A	N/A
Cash Generation (Consumption) in the quarter	(6.6)	(2.0)	324.2	(4.6)	3.1
LTM Cash Generation (Consumption)					320.7

100%

R\$ million	2Q23	3Q23	4Q23	1Q23	2Q24
Gross Debt	622.6	631.9	308.1	322.1	330.4
Cash and Cash Equivalents	10.1	17.4	17.9	27.2	38.6
Net Debt	612.5	614.5	290.3	294.8	291.7
Net Debt / Shareholders' Equity	N/A	N/A	N/A	N/A	N/A
Cash Generation (Consumption) in the quarter	(6.6)	(2.0)	324.2	(4.6)	3.1
LTM Cash Generation (Consumption)					320.8

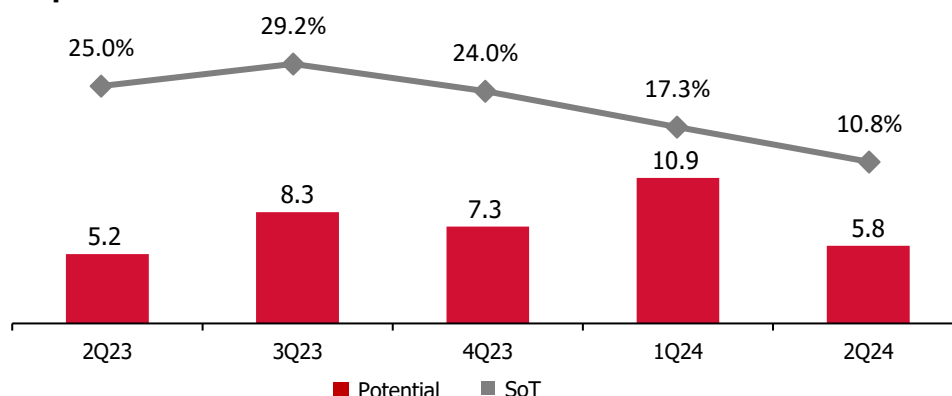
Proportional

R\$ million	2Q23	3Q23	4Q23	1Q23	2Q24
Gross Debt	622.6	631.9	308.1	322.1	330.4
Cash and Cash Equivalents	10.1	17.4	17.9	27.2	38.4
Net Debt	612.5	614.5	290.3	294.9	292.0
Net Debt / Shareholders' Equity	N/A	N/A	N/A	N/A	N/A
Cash Generation (Consumption) in the quarter	(6.6)	(2.0)	324.2	(4.6)	2.9
LTM Cash Generation (Consumption)					320.5

TRANSFERS

The chart below shows the quarterly index that measures transfer efficiency. The red bars indicate potential transfer amounts, that is, the sum of the outstanding balance of the finished units already legally registered, and possible transfers to financial institutions. The Speed of Transfers (SoT) is measured by the volume of transfers and settlements as a proportion of the potential value in the period.

Transfer Speed - SoT

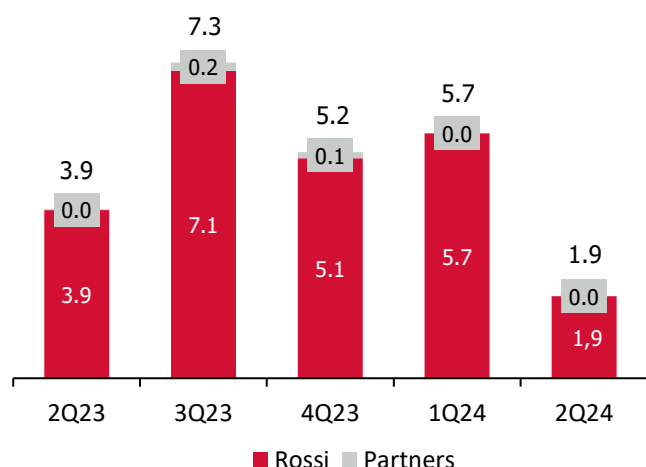


SoT reached 10.8% in 2Q24, a 6.5 p.p. decrease QoQ.

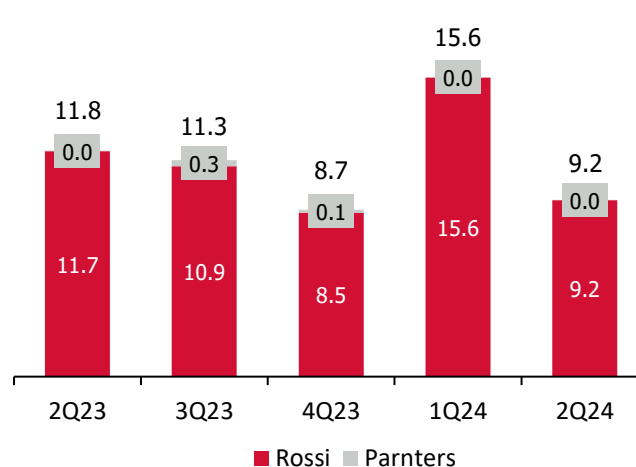
Cash inflows, which consider the volume of transfers and payments received from clients, reached R\$9.2 million in the quarter, representing a 22% decrease compared to 2Q23.

The charts below show the evolution of transfers and settlements, as well as the cash inflow in recent quarters:

Transfer (signature + settlement) - R\$ million



Cash inflow - R\$ million



RELATIONSHIP WITH INDEPENDENT AUDITORS

Under CVM Instruction 381/03, we announce that Mazars Auditores Independentes was engaged to provide the following services: audit of the financial statements according to the accounting practices adopted in Brazil and International Financial Reporting Standards ("IFRS"); and review of the interim financial information according to Brazilian and international standards on the review of interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Information Performed by the Independent Auditor of the Entity). The Company did not engage the independent auditor on activities other than those related to the audit of the financial statements.

The engagement of the independent auditor is based on principles that assure the auditor's independence, namely (a) the auditor should not audit its work; (b) the auditor should not have management duties; and (c) the auditor should not provide services that may be prohibited under the regulations in effect. Additionally, Management has obtained a declaration from the independent auditor stating that the special services provided do not affect its professional independence.

The information contained in the performance report that is not clearly identified as a copy of the information contained in the financial statements has not been audited or reviewed.

EXHIBIT I | 100% INDICES - R\$ MILLION

Quarterly SoS 100%	2Q23	3Q23	4Q23	1Q24	2Q24
Initial Inventory	131.3	124.0	119.7	112.4	108.6
Launches	-	-	-	-	-
Inventory + Launches	131.3	124.0	119.7	112.4	108.6
Gross Sales	(11.0)	(10.4)	(9.2)	(8.3)	(5.8)
SoS for the Period (%)	8.4%	8.4%	7.7%	7.4%	5.3%
Cancellations	8.0	9.8	3.3	9.2	5.2
Adjustments / Revaluations	(4.3)	(3.6)	(1.4)	(4.6)	(2.4)
Inventory - End of Period	124.0	119.7	112.4	108.6	105.7

LTM SoS 100%	2Q23	3Q23	4Q23	1Q24	2Q24
Initial Inventory	111.7	127.6	127.1	131.3	124.0
Launches	-	-	-	-	-
Inventory + Launches	111.7	127.6	127.1	131.3	124.0
Gross Sales	(26.8)	(29.1)	(36.6)	(38.9)	(33.8)
SoS for the Period (%)	24.0%	22.8%	28.8%	29.7%	27.2%
Cancellations	58.2	32.1	32.9	30.2	27.5
Adjustments / Revaluations	(19.1)	(10.9)	(11.1)	(13.9)	(12.0)
Inventory - End of Period	124.0	119.7	112.4	108.6	105.7

EXHIBIT II | IFRS INDICES - R\$ MILLION

Quarterly SOS - IFRS Consolidated	2Q23	3Q23	4Q23	1Q24	2Q24
Initial Inventory	131.3	124.0	119.7	112.4	112.4
Launches	-	-	-	-	-
Inventory + Launches	131.3	124.0	119.7	112.4	112.4
Gross Sales	(11.0)	(10.4)	(9.2)	(9.2)	(5.8)
SoS for the Period (%)	8.4%	8.4%	7.7%	8.2%	5.2%
Cancellations	8.0	9.8	3.3	3.3	5.2
Adjustments / Revaluations	(4.3)	(3.6)	(1.4)	6.0	(6.1)
Inventory - End of Period	124.0	119.7	112.4	112.4	105.7

EXHIBIT III | INCOME STATEMENT

Income Statement (R\$ '000)	2Q24	2Q23	Chg. (2Q24 x 2Q23)	2024	2023	Chg. (2024 x 2023)
Sale of properties and services	18,774	-3,056	-714%	17,673	-9,408	-288%
Provision for Termination	8,652	16,896	-49%	17,897	-4,302	-516%
Taxes on sales	-543	250	-317%	-432	482	-190%
Net Operating Income	26,884	14,091	91%	35,139	-13,228	-366%
Cost of properties and services	-25,607	-11,268	-127%	-32,320	4,043	-899%
Works and lands	-17,329	-6,051	-186%	-22,172	-8,153	-172%
Provision for Termination	-7,625	-4,247	-80%	-8,392	13,282	-163%
Financial charges	-654	-969	33%	-1,756	-1,087	-62%
Gross Profit	1,277	2,823	-55%	2,820	-9,186	-131%
Gross Margin	4,7%	20,0%	-15 p.p.	8,0%	69,4%	-61 p.p.
Gross Margin (ex interest)	7,2%	26,9%	-20 p.p.	13,0%	61,2%	-48 p.p.
Operating Expenses	-12,434	-35,345	65%	-14,278	-47,686	70%
Administrative	-3,647	-4,033	10%	-6,939	-7,570	8%
Selling	-7,324	-1,329	-451%	-8,360	-2,032	-311%
Depreciation and Amortization	3	-194	-102%	-46	-648	93%
Equity Pickup	7,601	-7	-108686%	15,732	-299	-5362%
Other Operating Revenues (Expenses)	-9,067	-29,782	70%	-14,665	-37,137	61%
Earnings before Financial Result	-11,157	-32,522	66%	-11,458	-56,872	80%
Financial Result	-17,058	-9,125	-87%	-47,452	-33,738	-41%
Financial Revenue	1,321	542	144%	2,966	1,085	173%
Financial Expenses	-18,379	-9,667	-90%	-50,418	-34,823	-45%
Operating Profit (Loss)	-28,215	-41,647	32%	-58,910	-90,610	35%
Operating Margin	-105,0%	-295,6%	191 p.p.	-167,7%	685,0%	-853 p.p.
Provision for Income Tax and Social Contribution	-1,001	-541	-85%	-1,454	-748	-94%
Deferred Income Tax and Social Contribution	265	-625	-142%	6,028	-1,465	-511%
Non-controlling shareholders	4	-328	-101%	-734	835	-188%
Net Income (Loss) for the Year	-28,947	-43,141	33%	-55,070	-91,988	40%
Net Margin	18,774	-3,056	-714%	17,673	-9,408	-288%

EXHIBIT IV | BALANCE SHEET

Assets (R\$ '000)	2Q24	1Q24	Chg. (2Q24 x 1Q24)
Current			
Cash and Cash Equivalents	3,495	10,761	-67,5%
Marketable securities	35,101	16,432	113,6%
Accounts receivables	45,484	47,382	-4,0%
Marketable properties	190,249	215,369	-11,7%
Other Credits	8,704	14,302	-39,1%
Total current assets	283,033	304,246	-7,0%
Noncurrent			
Accounts receivables	32,590	32,391	0,6%
Marketable properties	129,416	129,416	0,0%
Judicial deposits	33,809	34,990	-3,4%
Related parties	3,627	3,625	0,1%
Advance to business partners	0	0	N/A
Deferred taxes and contributions	0	0	N/A
Investments	46,665	39,035	19,5%
Property, Plant and Equipment	638	62	929,0%
Intangible Assets	0	0	N/A
Total non-current assets	246,745	239,519	3,0%
Total Assets	529,778	543,765	-2,6%
Liabilities (R\$ '000)	2Q24	1Q24	Chg. (2Q24 x 1Q24)
Current			
Construction Financing - home loan	329,973	322,065	2.5%
Suppliers	9,910	11,712	-15.4%
Obligations to Judicial Reorganization creditors	19,340	11,175	73.1%
Accounts payable from properties acquisitions	154	154	0.0%
Salaries and social security charges	886	688	28.8%
Taxes and contributions payable	349,272	344,833	1.3%
Management and employee participation payable	0	0	N/A
Advances from clients	0	0	N/A
Related parties	14,883	14,881	0.0%
Deferred taxes and contributions	8,664	8,964	-3.3%
Other Accounts Payable	106,668	108,741	-1.9%
Total Current Liabilities	839,750	823,214	2.0%
Noncurrent			
Construction Financing - home loan	385	0	N/A
Suppliers	24,168	24,168	0.0%
Obligations to Judicial Reorganization creditors	117,136	120,819	-3.0%
Advance to business partners	0	0	N/A
Accounts payable from properties acquisitions	0	0	N/A
Taxes and contributions payable	10,830	11,321	-4.3%
Provision for risks	86,052	83,525	3.0%
Provisions for works insurance	266	328	-18.9%
Deferred taxes and contributions	349,968	350,242	-0.1%
Provisions for investment losses	9,320	9,292	0.3%
Other Accounts Payable	0	0	N/A
Total Noncurrent liabilities	598,125	599,695	-0.3%
Shareholders' Equity			
Share capital	2,654,090	2,654,090	0.0%
Treasury shares	-49,154	-49,154	0.0%
Capital reserves	70,107	70,107	0.0%
Accumulated profit (loss)	-3,582,128	-3,553,179	0.8%
Total Shareholders' Equity	-907,085	-878,136	3.3%
Non-controlling interest	-1,012	-1,007	0.5%
Total Liabilities	529,778	543,765	-2.6%

EXHIBIT V – Inventory (100%)

PSV (R\$ million) – 100%	Finished	Total
Porto Alegre	39.1	39.1
Brasília	38.4	38.4
Santos	4.4	4.4
Nísia Floresta	4.2	4.2
Campinas	3.6	3.6
Rio de Janeiro	2.7	2.7
Curitiba	2.6	2.6
Xangri-Lá	2.6	2.6
Aracaju	1.8	1.8
Valparaíso de Goiás	1.8	1.8
São Paulo	0.8	0.8
Itaboraí	0.7	0.7
Paulínia	0.5	0.5
Hortolândia	0.5	0.5
Salvador	0.4	0.4
Belo Horizonte	0.3	0.3
Guarulhos	0.3	0.3
Manaus	0.3	0.3
Cuiabá	0.2	0.2
Serra	0.2	0.2
Other regions	0.2	0.2
Total	105.7	105.7

GLOSSARY

Cash Burn – Measured by the variation of net debt, adjusted by capital increases, dividends paid, and non-recurring expenses,

CPC – Brazilian Accounting Pronouncements Committee – Created by CFC Resolution 1,055/05 “to analyze, prepare, and issue Technical Pronouncements on Accounting procedures, and disclose such information to enable the issue of standards by the Brazilian regulatory entity, aiming at centralizing and standardizing their production process, always taking into account the convergence of Brazilian Accounting with international standards”,

EBITDA – Net income for the year adjusted to income and social contribution taxes on income; depreciation and amortization expenses; and financial charges allocated to the cost of properties sold, The method used to calculate Rossi’s EBITDA is in line with the definition adopted by CIV, as provided for in CVM Instruction 527, of October 4, 2012,

Adjusted EBITDA – Calculated based on the net income adjusted to income and social contribution taxes on income; depreciation and amortization expenses; financial charges allocated to the cost of properties sold; interest capitalized in CIV; share issue expenses; stock option plan expenses; and other non-operating expenses, Adjusted EBITDA is not a measure of financial performance according to the Accounting Practices Adopted in Brazil, thus, it should not be considered separately or as an alternative to net income, as a measure of operating performance, or an alternative to operating cash flows or measure of liquidity, There is not a standard definition for “Adjusted EBITDA”, and Rossi’s definition of Adjusted EBITDA may not be comparable with those used by other companies,

INCC – National Construction Cost Index, measured by Fundação Getúlio Vargas,

Landbank – Landbank for future developments purchased in cash or through exchange,

Backlog Margin – Equivalent to “Backlog Results” divided by “Backlog Revenues” to be recognized in future periods,

PoC Method – Revenues, costs, and expenses related to real estate developments are recognized according to the percentage of completion (“PoC”) method, by measuring the evolution of construction works to the actual costs incurred against total expenses budgeted for each phase of the project, according to technical standard OCPC 04 – Application of ICPC 02 Technical Interpretation to Brazilian Real Estate Developers,

Exchange – Land purchase system through which landowners receive a certain number of units or a percentage of revenues from the development to be built in exchange for the land, The exchange method reduces the need for financial resources and, as a result, increases the returns,

Backlog revenues – Backlog revenues correspond to contracted sales whose revenues will be recognized in future periods, according to the evolution of works, rather than upon the signature of agreements, Accordingly, the balance of Backlog Revenues corresponds to revenues that will be recognized in future periods regarding past sales,

Minha Casa Minha Vida (MCMV) – Housing program launched in 2009 and comprises units worth up to R\$170,000/unit,

SFH Funds – These originate from the Unemployment Severance Fund (FGTS) of savings accounts, Commercial banks must invest 65% of these deposits in the real estate sector for the acquisition of property by individuals or for developers at rates that are lower than those used in the common market,

CFC Resolution 963/03 and PoC Method (Percentage of Completion) – Revenues, as well as costs and expenses related to development activities are recognized to income throughout the construction of the development, to the extent of the costs incurred, according to CFC Resolution 963/03,

Backlog Results – Due to the recognition of revenues and costs according to the progress of the works (PoC method), rather than upon the execution of the agreements, we recognize development revenues and expenses from contracts signed in future periods, Accordingly, the balance of Backlog Results corresponds to revenues with fewer costs to be recognized in future periods regarding past sales,

Contracted Sale – Each contract resulting from the sale of units throughout a given period of time, including the units being launched and the units in our inventory, Contracted sales are recognized in revenues according to the progress of the works (PoC method),

PSV – Potential Sales Value,

Launched PSV – Potential Sales Value corresponding to the total amount to be potentially obtained by the Company from the sale of all units launched from a given real estate development at a certain price,

Rossi PSV – Potential Sales Value obtained, or to be obtained, by Rossi from the sale of all units of a given real estate development, at a price estimated at the launch, proportionally to our share in the project,

SoS – Speed of Sales,