

São Paulo, Nov 13, 2024. Rossi Residencial S.A – Under Judicial Reorganization. (B3: RSID3; Bloomberg: RSID3 BZ Equity) announces its results for the third quarter of 2024.

RSID3: R\$ 3.15 per share

Total shares: 20,000,000

Market value: R\$ 63.0 million

Resale Efficiency of 95% of units cancelled in 2024

11% decrease in administrative expenses (3Q24 vs. 3Q23)

354% increase in Net Revenue (3Q24 vs. 3Q23)

4.2 p.p. increase in Speed of Transfers (3Q24 vs 2Q24)

Conference Call

Nov 14, 2024

In Portuguese with Simultaneous Translation

10:00 a.m. (Brasília) / 8:00 a.m. (US ET)

Webcast access link:

<https://webcastlite.mziq.com/cover.html?webcastId=6f4cb247-8645-493e-a361-32c985857a07>

Replay available on the Company's IR website:

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

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MESSAGE FROM THE CEO

We began the third quarter of 2024 with an important step in the continuity of the Company. In July, we made the first payments to creditors under the Judicial Reorganization Plan, showing that our efforts to generate cash are starting to bear fruit. With a growing sense of optimism, we are confident that this process will enable the Company's recovery, maintain its operational stability, and foster the resumption of its expansion activities.

From an operational perspective, during 3Q24, the Company recorded a three percentage point increase in SoT compared to 3Q23. This reflects that, despite the depreciation of inventory due to the absence of new development launches, our commercial team has maintained a consistent focus on enhancing sales processes. Furthermore, it is worth highlighting the success in lifting court-ordered liens, thereby releasing a portion of our inventory that had been blocked and unavailable for sale prior to the Judicial Reorganization request.

Another noteworthy achievement pertains to cancellations, which decreased by 14% YoY. This positive outcome is also accompanied by a high resale rate of 95% for the canceled units, directly tied to our ongoing efforts to monetize overdue Receivables.

As for operational expenses, the ongoing simplification plan continues to yield positive results, maintaining the trend of reducing administrative expenses, which decreased by 11% YoY.

A further significant accomplishment was recently reported in the Material Fact disclosed on November 7, when we signed the Individual Settlement Agreement with the Attorney General of the National Treasury. This agreement aims to renegotiate the Company's federal tax obligations and enables the immediate regularization of its fiscal situation.

We acknowledge that we will still face the limitations and challenges imposed by the Judicial Reorganization process in the short and medium term. Nonetheless, in light of the important operational results already achieved, we remain confident that the Company is positioning itself advantageously to develop new projects and generate value for its shareholders.

Maria Pia de Orleans e Bragança
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.

In June 2024, we began the first payments to creditors under the Judicial Reorganization Plan through the transfer of units to Class III creditors, option B. Later, in July of the same year, we made the first cash payments, settling with creditors who chose the monetary payment option.

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	3Q24	3Q23	Chg. (3Q24 x 3Q23)	2024	2023	Chg. (2024 x 2023)
Operational Performance						
Launches – 100%	-	-	N/A	-	-	N/A
Gross Sales – 100%	8.8	10.4	-15.0%	23.0	27.4	-16.2%
Cancellations – 100%	10.8	9.8	10.5%	25.2	29.7	-14.9%
Net Sales – 100%	-2.0	0.6	-430.9%	-2.3	-2.3	-0.2%
Launches – Rossi %	-	-	N/A	-	-	N/A
Gross Sales - Rossi %	8.8	10.2	-12.9%	23.0	27.2	-15.4%
Cancellations – % Rossi	10.8	9.5	14.1%	25.2	29.4	-14.1%
Net Sales - Rossi %	-2.0	0.7	-402.6%	-2.3	-2.2	2.4%
Financial Performance						
Net Revenue	33.4	7.4	354.3%	68.5	-5.9	-1266.4%
Gross Margin ¹	31.6%	-199.0%	230.5 p.p.	19.5%	405.2%	-385.7 p.p.
Gross Margin (ex interest) ²	32.1%	-184.0%	216.1 p.p.	22.3%	368.0%	-345.7 p.p.
Adjusted EBITDA ³	29.9	-38.6	-177.6%	20.3	-93.7	-121.6%
Adjusted EBITDA Margin ³	89.7%	-524.8%	-117.1%	29.6%	1594.9%	-98.1%
Net income (loss)	-65.0	-48.2	-34.7%	-120.0	-140.2	14.4%
Net Margin	-194.5%	-656.3%	461.7 p.p.	-175.1%	2386.5%	-2561.6 p.p.
Cash Generation (Consumption) – % Rossi	-59.9	-2.0	-2939.8%	-50.7	-29.1	-74.0%

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

² Gross Margin excluding interest allocated to cost.

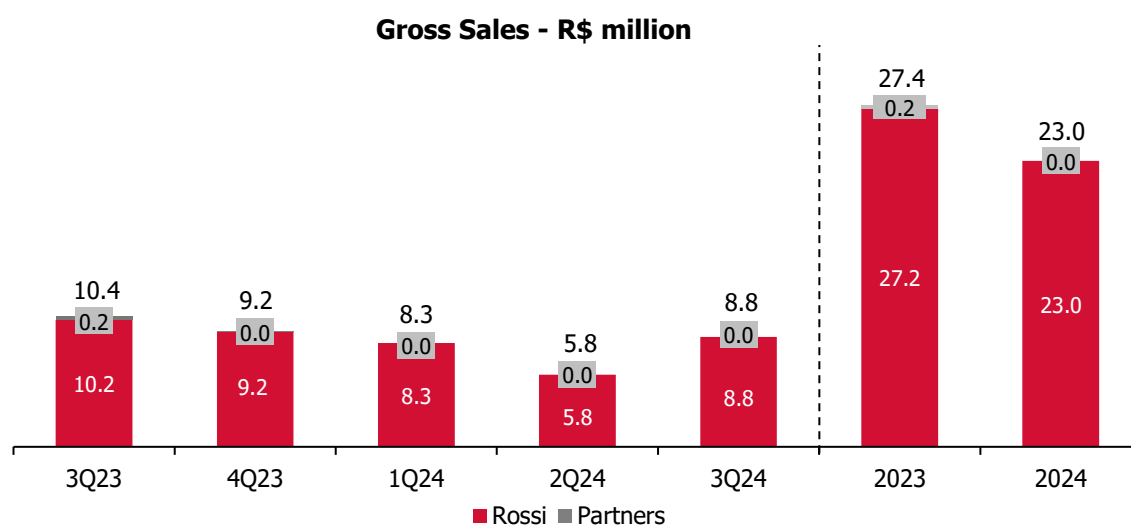
³ EBITDA and EBITDA Margin adjusted for expenses that do not represent actual cash disbursement and for non-recurring items. The reconciliation with EBITDA under CVM Instruction 527/2012 is available in the glossary at the end of this document.

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\$8.8 million in the quarter, decreasing by 13% in Rossi's share when compared to 3Q23. Sales reached R\$23,0 million in 3Q24, down by 15% in Rossi's share when compared to 3Q23.

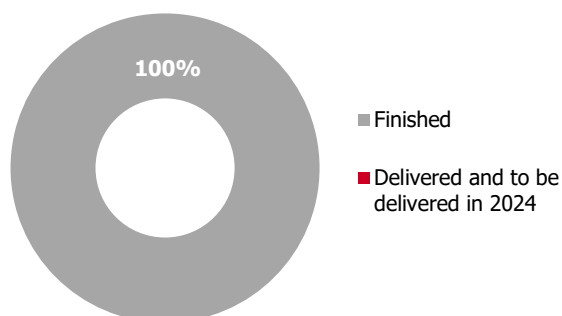


The reduction in sales in the last 12 months is directly related to lower inventories, which is natural as the Company concluded projects launched until 2017 and maintains a conservative approach regarding new launches.

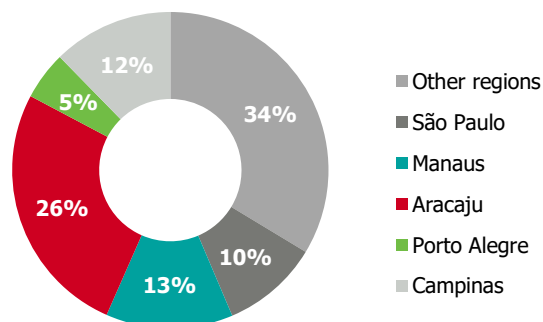
Nevertheless, the Company has successfully managed to reduce the number of units subject to judicial mortgages after filing for Judicial Reorganization, since the court rulings enabled the commercialization of part of its inventory that was previously blocked.

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

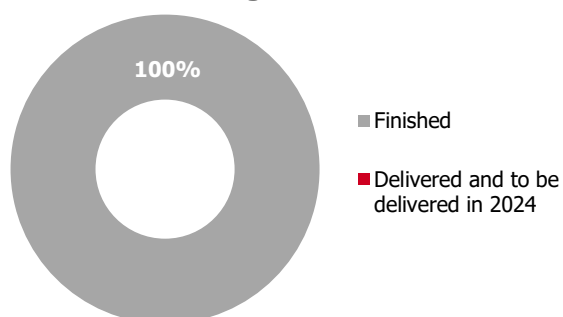
3Q24 Gross Sales (% Rossi) - Construction stage



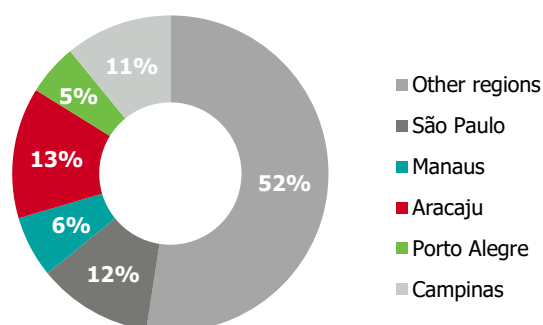
3Q24 Gross Sales (% Rossi) - Region



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 52% 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 3Q24 and year to date:

3Q24 Gross Sales (100%) - R\$ million	Finished	Total
Campinas	1.1	1.1
Manaus	1.1	1.1
Acaraju	2.3	2.3
Porto Alegre	0.4	0.4
São Paulo	0.9	0.9
Other regions	3.0	3.0
Total	8.8	8.8

3Q24 Gross Sales (% Rossi) - R\$ million	Finished	Total
Campinas	1.1	1.1
Manaus	1.1	1.1
Acaraju	2.3	2.3
Porto Alegre	0.4	0.4
São Paulo	0.9	0.9
Other regions	3.0	3.0
Total	8.8	8.8

2024 Gross Sales (100%) - R\$ million	Finished	Total
Campinas	2.5	2.5
Manaus	1.4	1.4
Acaraju	3.1	3.1
Porto Alegre	1.2	1.2
São Paulo	2.7	2.7
Other regions	12.0	12.0
Total	23.0	23.0

2024 Gross Sales (% Rossi) - R\$ million	Finished	Total
Campinas	2.5	2.5
Manaus	1.4	1.4
Acaraju	3.1	3.1
Porto Alegre	1.2	1.2
São Paulo	2.7	2.7
Other regions	12.0	12.0
Total	23.0	23.0

The following tables show the speed of sales ("SoS") in 3Q24 and in the last 12 months, considering the amounts proportional to Rossi's share:

Quarterly SoS % Rossi	3Q23	4Q23	1Q24	2Q24	3Q24
Initial Inventory	124.0	119.7	112.4	108.6	105.7
Launches	-	-	-	-	-
Inventory + Launches	124.0	119.7	112.4	108.6	105.7
Gross Sales	(10.2)	(9.2)	(8.0)	(5.8)	(8.8)
SoS for the Period (%)	8.2%	7.7%	7.1%	5.3%	8.4%
Cancellations	9.5	3.0	9.2	5.2	10.8
Adjustments / Revaluations	(3.6)	(1.1)	(4.9)	(2.4)	(15.1)
Inventory - End of Period	119.7	112.4	108.6	105.7	92.6

SoS LTM % Rossi	3Q23	4Q23	1Q24	2Q24	3Q24
Initial Inventory	127.6	126.9	131.3	124.0	119.7
Launches	-	-	-	-	-
Inventory + Launches	127.6	126.9	131.3	124.0	119.7
Gross Sales	(28.8)	(36.4)	(38.4)	(33.2)	(31.9)
SoS for the Period (%)	22.6%	28.7%	29.2%	26.8%	26.6%
Cancellations	31.8	32.4	29.6	26.9	28.2
Adjustments / Revaluations	(10.9)	(10.5)	(13.9)	(12.0)	(23.5)
Inventory - End of Period	119.7	112.4	108.6	105.7	92.6

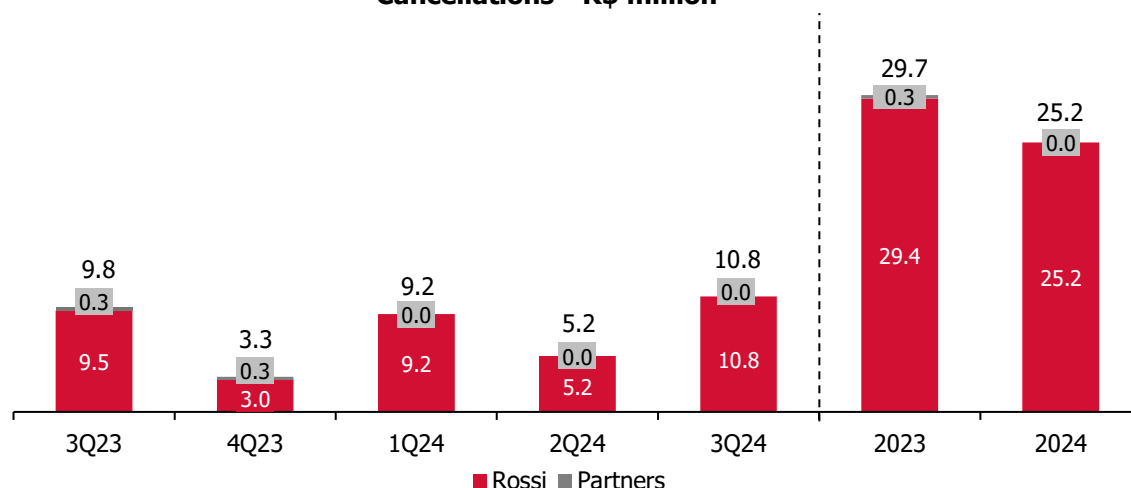
In this quarter, SoS totaled 8.4%, 3.1 p.p. higher than the performance in the second quarter of 2024. However, over the past twelve months, SoS reached 26.6%, which is 4 p.p. higher than the SoS for the 12 months ending in June 2023.

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\$15.1 million – Rossi's share in 3Q24).

SALES CANCELATIONS

Cancellations totaled R\$10.8 million in 3Q24, increasing by 14% in Rossi's share compared to 3Q23. In 2024, cancellations fell by 14% in Rossi's share compared to 2023.

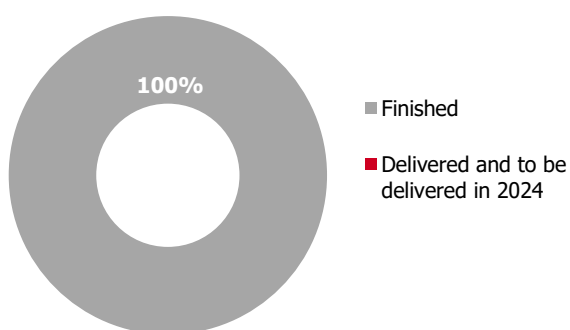
Cancellations - R\$ million



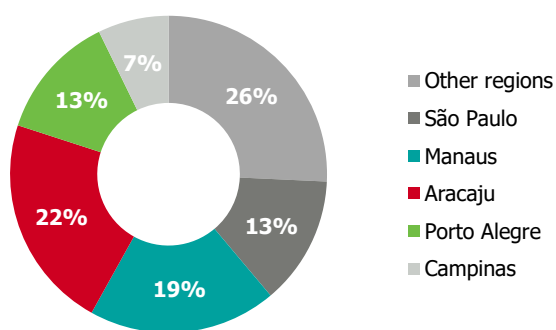
Cancellations are directly associated with the Company's effort to monetize its defaulting Accounts Receivable. Specifically, in the third quarter of the previous year, the Company recorded a high number of canceled contracts, as a preparatory measure for its Judicial Reorganization. We expect that released 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 95% in 9M24, after its successful commercialization of cancelled units. The following charts show the cancellations (Rossi's share) by construction stage and metropolitan region:

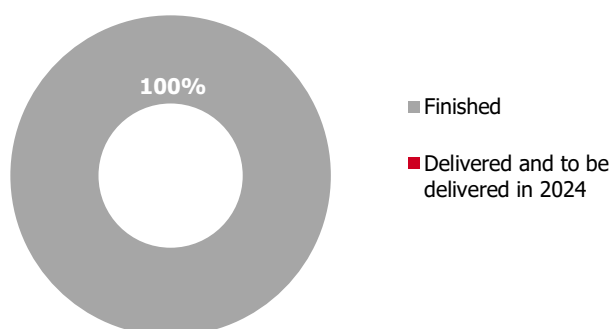
3Q24 Cancellations (% Rossi) - Construction stage



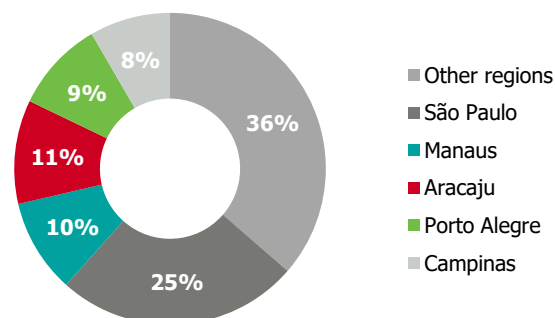
3Q24 Cancellations (% Rossi) - Region



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:

3Q24 Cancellations (100%) - R\$ million	Finished	Total
Campinas	0.8	0.8
Manaus	2.1	2.1
Acaraju	2.4	2.4
Porto Alegre	1.4	1.4
São Paulo	1.4	1.4
Other regions	2.8	2.8
Total	10.8	10.8

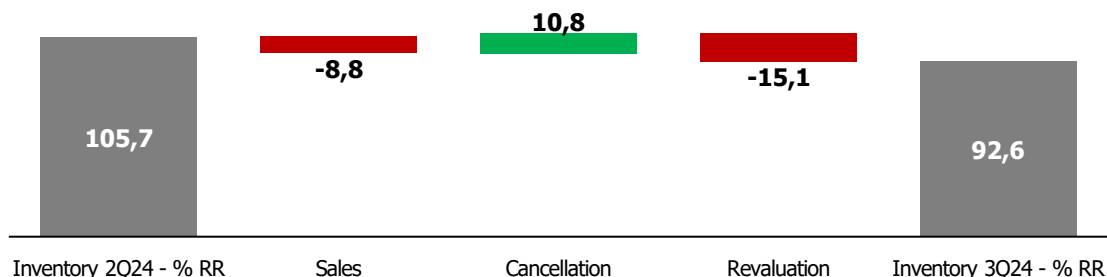
3Q24 Cancellations (% Rossi) - R\$ million	Finished	Total
Campinas	0.8	0.8
Manaus	2.1	2.1
Acaraju	2.4	2.4
Porto Alegre	1.4	1.4
São Paulo	1.4	1.4
Other regions	2.8	2.8
Total	10.8	10.8

2024 Cancellations (100%) - R\$ million	Finished	Total
Campinas	2.1	2.1
Manaus	2.5	2.5
Acaraju	2.7	2.7
Porto Alegre	2.4	2.4
São Paulo	6.4	6.4
Other regions	9.2	9.2
Total	25.2	25.2

2024 Cancellations (% Rossi) - R\$ million	Finished	Total
Campinas	2.1	2.1
Manaus	2.5	2.5
Acaraju	2.7	2.7
Porto Alegre	2.4	2.4
São Paulo	6.4	6.4
Other regions	9.2	9.2
Total	25.2	25.2

INVENTORY AT MARKET VALUE

Rossi's share of inventory at market value reached R\$92.6 million in 3Q24. See below the QoQ changes to inventory:



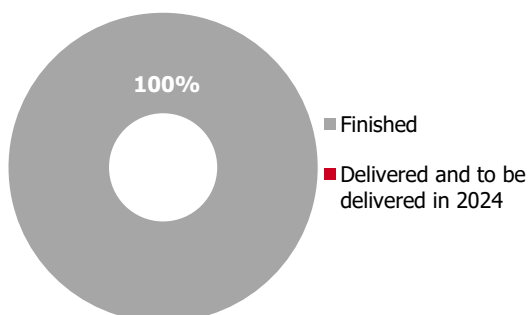
The following tables present detailed information by product line, year of launch, and expected year of delivery:

Inventory (% Rossi)	Launch Year (R\$ MM)						
	2010 and	2011	2012	2013	2014	2017	Total
Commercial	6.9	5.7	5.1	4.4	23.5	0.3	45.9
Conventional	3.5	0.4	0.3	1.1	-	-	5.2
Economic Segment	0.3	37.0	-	-	-	-	37.2
Allotment	-	-	-	4.3	-	-	4.3
Total	10.6	43.0	5.4	9.8	23.5	0.3	92.6

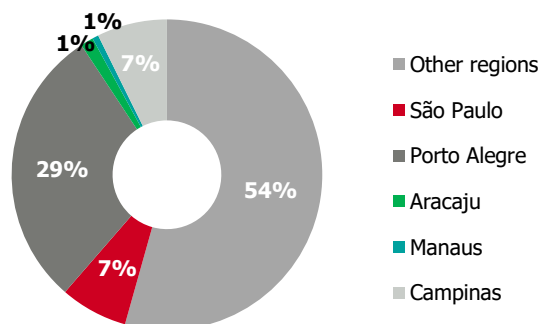
Inventory (% Rossi)	Year of Delivery (R\$ MM)	
	Finished	Total
Commercial	45.9	45.9
Conventional	5.2	5.2
Economic Segment	37.2	37.2
Allotment	4.3	4.3
Total	92.6	92.6

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

3Q24 Inventory (% Rossi) - Construction Stage



3Q24 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 54% 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	0.3	-	0.3	5.9	-	0.3	6.8
Manaus	0.1	0.5	-	-	-	-	0.6
Acaraju	-	-	-	1.2	-	-	1.2
Porto Alegre	0.2	3.0	-	0.4	23.5	-	27.2
São Paulo	1.5	-	5.1	-	-	-	6.5
Other regions	8.6	39.5	-	2.2	-	-	50.3
Total	10.6	43.0	5.4	9.8	23.5	0.3	92.6

Inventory (% Rossi)	Year of Delivery (R\$ MM)	
	Finished	Total
Metropolitan Region		
Campinas	6.8	6.8
Manaus	0.6	0.6
Acaraju	1.2	1.2
Porto Alegre	27.2	27.2
São Paulo	6.5	6.5
Other regions	50.3	50.3
Total	92.6	92.6

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.

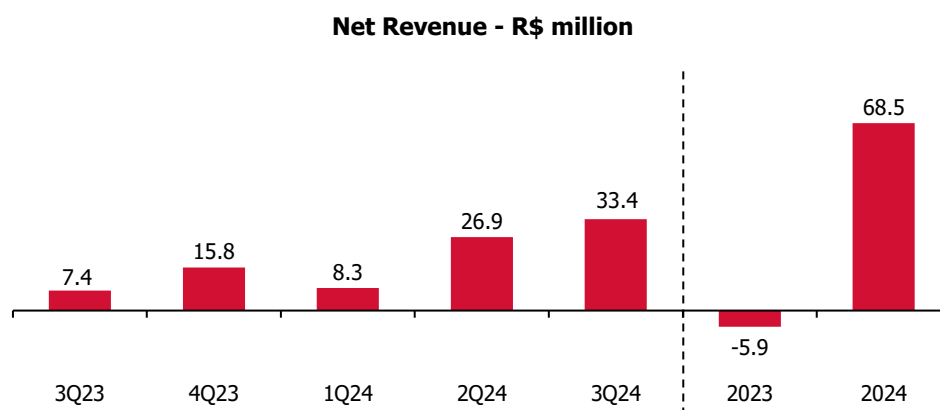
Of such an inventory, R\$400 million are still preferably allocated to real estate development or allotments, and may be developed in partnership with other real estate players and financial investors, over the next years. The remaining R\$1.2 billion is composed of land that is in initial stages of 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\$33.4 million in 3Q24.



COST OF PROPERTIES AND SERVICES SOLD

The cost of properties and services reached R\$22.8 million in 3Q24.

R\$ million	3Q24	3Q23	Chg. (3Q24 x 3Q23)	2024	2023	Chg. (2024 x 2023)
Construction + Land	0.7	13.7	-94.8%	22.9	21.9	4.5%
Provision for Sales Cancellation	22.0	7.1	207.6%	30.4	-6.1	-594.4%
Financial charges	0.2	1.1	-84.1%	1.9	2.2	-11.7%
Cost of Properties and Services	22.8	22.0	4.0%	55.2	17.9	207.6%

GROSS PROFIT AND MARGIN

In 3Q24, gross profit was R\$10.6 million. Meanwhile, the adjusted gross profit for the financial charges allocated to the cost was R\$10.7 million.

R\$ MM	3Q24	3Q23	Chg. (3Q24 x 3Q23)	2024	2023	Chg. (2024 x 2023)
Gross Profit	10.6	-14.6	-172.1%	13.4	-23.8	-156.2%
Gross Margin (%)	31.6%	-198.9%	230.5 p.p.	19.5%	405.2%	-385.7 p.p.
Adjusted Gross Profit¹	10.7	-13.5	-179.3%	15.3	-21.6	-170.8%
Adjusted Gross Margin (%)	32.1%	-184.0%	216.1 p.p.	22.3%	368.0%	-345.7 p.p.

⁽¹⁾ Adjusted gross profit: excluding financial charges

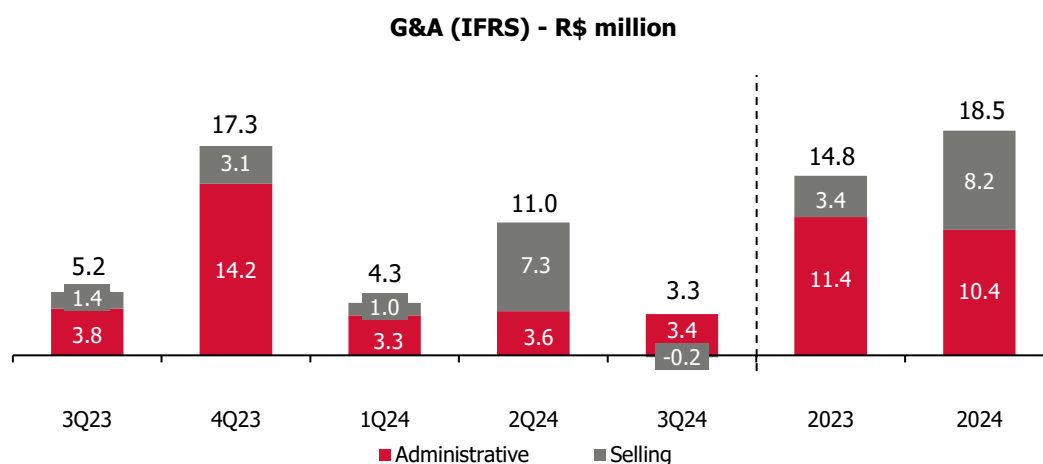
OPERATING EXPENSES

According to IFRS, administrative expenses totaled R\$3.4 million in 3Q24, down by 11.3% from 3Q23.

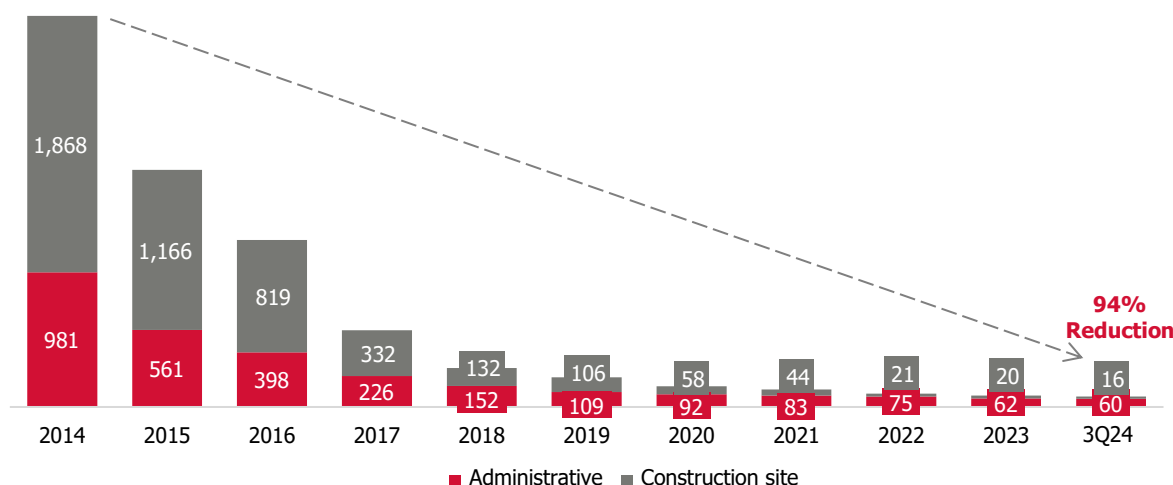
Commercial expenses totaled -R\$0.2 million. This result was due to the reversal of provisions for estimated losses in our receivables portfolio.

IFRS						
R\$ MM	3Q24	3Q23	Chg. (3Q24 x 3Q23)	2024	2023	Chg. (2024 x 2023)
Administrative (a)	3.4	3.8	-11.3%	10.4	11.4	-9.3%
Selling (b)	-0.2	1.4	-111.9%	8.2	3.4	139.6%
Administrative / Net Revenue	10.2%	52.3%	-42.1 p.p.	15.1%	-194.3%	209.4 p.p.
Selling / Net Revenue	-0.5%	18.9%	-19.4 p.p.	12.0%	-58.2%	70.2 p.p.
(a) + (b)	3.3	5.2	-37.9%	18.5	14.8	25.0%
(a) + (b) / Net Revenue	9.7%	71.2%	-61.5 p.p.	27.1%	-252.5%	279.6 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\$5.4 million in 3Q24, against R\$25.0 million recorded in 3Q23.

EBITDA

Adjusted EBITDA was R\$29.9 million in 3Q24. This result indicates a positive variation of 178% from 3Q23, as shown in the table below:

R\$ MM	3Q24	3Q23	Chg. (3Q24 x 3Q23)	2024	2023	Chg. (2024 x 2023)
Net income (loss)	-65.0	-48.2	-34.7%	-120.0	-140.2	14.4%
(+/-) Net Financial Expenses (Income)	65.4	9.5	591.3%	112.9	43.2	161.3%
(+) Provision for income tax and social contribution	4.2	-0.6	-810.4%	-0.4	1.6	-124.8%
(+) Depreciation and Amortization	0.1	0.2	-74.6%	0.1	0.9	-88.1%
(+/-) Non-controlling shareholders	25.1	-0.5	-4703.5%	25.8	-1.4	-1971.2%
EBITDA¹	29.8	-39.7	-175.0%	18.4	-95.9	-119.1%
(+) Financial Charges Allocated to Cost	0.2	1.1	-84.1%	1.9	2.2	-11.7%
(+/-) Stock option plan	0.0	0.0	N/A	0.0	0.0	N/A
Adjusted EBITDA²	29.9	-38.6	-177.6%	20.3	-93.7	121.6%
Adjusted EBITDA Margin (%)	89.7%	-524.8%	614.5 p.p.	29.6%	1594.9%	-1565.3 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\$65.4 million in 3Q24, compared to the negative R\$9.5 million recorded in 3Q23. This outcome stems primarily from the accrual of interest and penalties associated with the SFH and Corporate Debt agreements with Caixa Econômica Federal.

R\$ MM	3Q24	3Q23	Chg. (3Q24 x 3Q23)	2024	2023	Chg. (2024 x 2023)
Financial Income	12.6	0.5	2392.7%	15.6	1.6	879.2%
Financial Expenses	-78.0	-10.0	682.8%	-128.5	-44.8	-186.8%
Financial Result	-65.4	-9.5	591.3%	-112.9	-43.2	-161.3%

NET INCOME (LOSS)

In 3Q24, Rossi recorded a net loss of R\$65.0 million, compared to a net loss of R\$48.2 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\$76.0 million in 3Q24, down by 3% from the previous quarter, due to accrued receipts.

R\$ million	3Q24	2Q24	Var. (%)
Short-Term	44.5	45.8	-2.9%
Units under Construction	-	-	N/A
Finished Units	169.8	202.4	-16.1%
Provision for Cancellation	(141.3)	(175.1)	-19.3%
Receivables from Land Sale	16.0	18.5	-13.6%
Long-term	31.4	32.2	-2.5%
Units under Construction	-	-	N/A
Finished Units	12.5	14.0	-11.0%
Provision for Cancellation	(10.4)	(12.1)	-14.4%
Receivables from Land Sale	29.3	30.3	-3.3%
Total	76.0	78.1	-2.7%
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	76.0	78.1	-2.7%

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	3Q24	2Q24	Chg. (%)
Finished Properties	62.8	61.0	3.0%
Properties under Construction	-	-	N/A
Land for future developments	129.4	129.4	0.0%
Provision for Cancellations	107.3	129.3	-17.0%
Total	299.5	319.7	-6.3%

DEBT

Under IFRS, Rossi ended 3Q24 with a cash position of R\$27.9 million. In the same period, total debt reached R\$379.6 million, recording a 15% increasing QoQ.

R\$ million	3Q24	2Q24	Chg. (%)
Short Term	64.4	330.0	-80.5%
Construction Loans	62.8	145.6	-56.9%
SFH	62.8	145.6	-56.9%
CCB ¹	0.0	0.0	N/A
Working Capital	0.2	182.9	-99.9%
Receivables Securitization	1.4	1.4	-3.6%
Long Term	315.2	0.4	81763.6%
Construction Loans	63.2	0.0	N/A
SFH	63.2	0.0	N/A
CCB ¹	0.0	0.0	N/A
Working Capital	251.9	0.4	65338.2%
Receivables Securitization	0.0	0.0	N/A
Gross Debt	379.6	330.4	14.9%
Cash and Cash Equivalents	27.9	38.6	-27.6%
Net Debt	351.7	291.8	20.5%
Net Debt / Equity	N/A	N/A	N/A
Cash Generation (Consumption)	-59.9	12.4	-581.2%

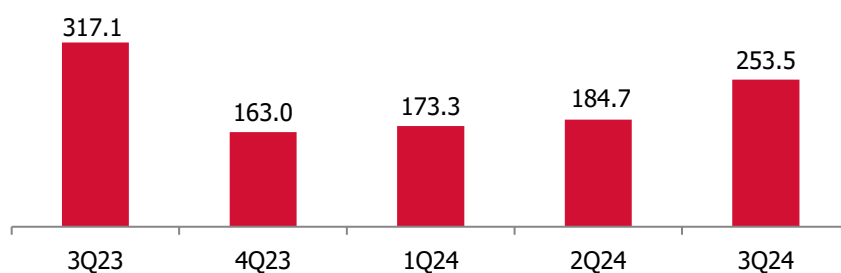
CCB¹ - Bank Credit Notes

In this quarter, we executed amendments to the SFH and Working Capital debt agreements with Caixa Econômica Federal, in accordance with the provisions of the Judicial Reorganization Plan. As a result, the debts that were due up until the second quarter have been extended. This extension has led to the accrual of interest and penalties corresponding to the period of delinquency, up until the date the amendments were signed. Notwithstanding the extension of payment deadlines, the contractual terms, including the payment method and interest rates, remain unchanged.

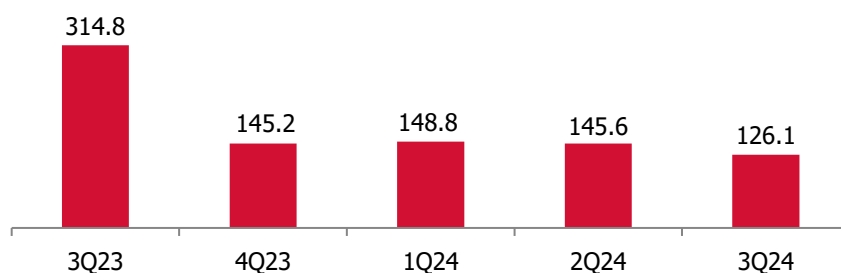
In 2021 and 2022, the Company successfully concluded the restructuring and settlement of some of its corporate debt contracts with Banco Bradesco and Banco do Brasil. This was settled mainly by using cash from the sale of assets that collateralized these debts and financial discounts obtained with the 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	3Q23	4Q23	1Q24	2Q24	3Q24
Gross Debt	631.9	308.1	322.1	330.4	379.6
Cash and Cash Equivalents	17.4	17.9	27.2	38.6	27.9
Net Debt	614.5	290.3	294.9	291.8	351.7
Net Debt / Shareholders' Equity	N/A	N/A	N/A	N/A	N/A
Cash Generation (Consumption) in the quarter	(2.0)	324.2	(4.6)	3.1	(59.9)
LTM Cash Generation (Consumption)					262.8

100%

R\$ million	3Q23	4Q23	1Q24	2Q24	3Q24
Gross Debt	631.9	308.1	322.1	330.4	379.6
Cash and Cash Equivalents	17.4	17.9	27.2	38.6	28.0
Net Debt	614.5	290.3	294.8	291.7	351.6
Net Debt / Shareholders' Equity	N/A	N/A	N/A	N/A	N/A
Cash Generation (Consumption) in the quarter	(2.0)	324.2	(4.6)	3.1	(59.9)
LTM Cash Generation (Consumption)					262.8

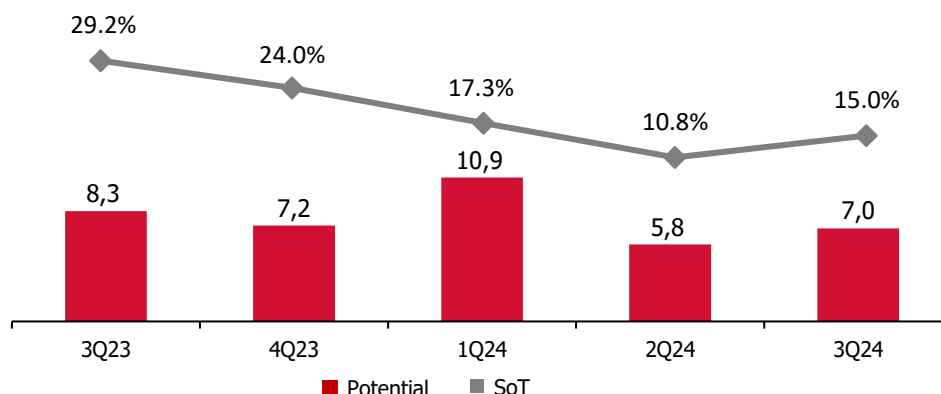
Proportional

R\$ million	3Q23	4Q23	1Q24	2Q24	3Q24
Gross Debt	631.9	308.1	322.1	330.4	379.6
Cash and Cash Equivalents	17.4	17.9	27.2	38.4	28.0
Net Debt	614.5	290.3	294.9	292.0	351.6
Net Debt / Shareholders' Equity	N/A	N/A	N/A	N/A	N/A
Cash Generation (Consumption) in the quarter	(2.0)	324.2	(4.6)	2.9	(59.7)
LTM Cash Generation (Consumption)					262.8

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

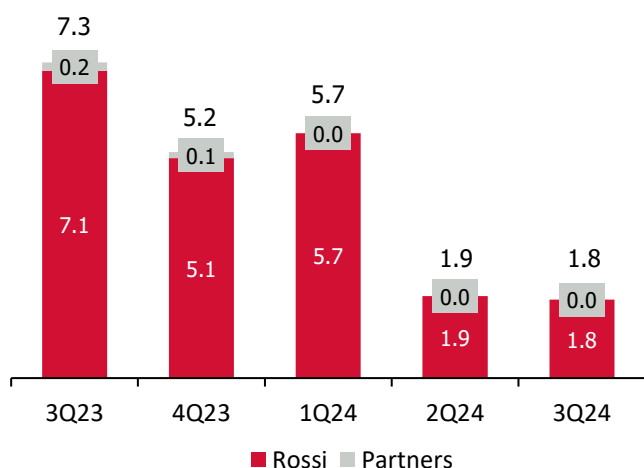


SoT reached 15.0% in 3Q24, a 4.2 p.p. decrease QoQ.

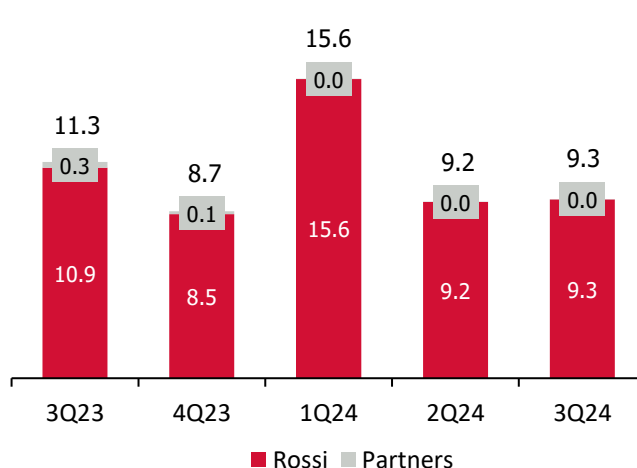
Cash inflows, which consider the volume of transfers and payments received from clients, reached R\$9.3 million in the quarter, representing a 15% decrease compared to 3Q23.

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%	3Q23	4Q23	1Q24	2Q24	3Q24
Initial Inventory	124.0	119.7	112.4	108.6	105.7
Launches	-	-	-	-	-
Inventory + Launches	124.0	119.7	112.4	108.6	105.7
Gross Sales	(10.4)	(9.2)	(8.3)	(5.8)	(8.8)
SoS for the Period (%)	8.4%	7.7%	7.4%	5.3%	8.4%
Cancellations	9.8	3.3	9.2	5.2	10.8
Adjustments / Revaluations	(3.6)	(1.4)	(4.6)	(2.4)	(15.1)
Inventory - End of Period	119.7	112.4	108.6	105.7	92.6

LTM SoS 100%	3Q23	4Q23	1Q24	2Q24	3Q24
Initial Inventory	127.6	127.1	131.3	124.0	119.7
Launches	-	-	-	-	-
Inventory + Launches	127.6	127.1	131.3	124.0	119.7
Gross Sales	(29.1)	(36.6)	(38.9)	(33.8)	(32.2)
SoS for the Period (%)	22.8%	28.8%	29.7%	27.2%	26.9%
Cancellations	32.1	32.9	30.2	27.5	28.5
Adjustments / Revaluations	(10.9)	(11.1)	(13.9)	(12.0)	(23.4)
Inventory - End of Period	119.7	112.4	108.6	105.7	92.6

EXHIBIT II | IFRS INDICES - R\$ MILLION

Quarterly SOS - IFRS Consolidated	3Q23	4Q23	1Q24	2Q24	3Q24
Initial Inventory	124.0	119.7	112.4	112.4	105.7
Launches	-	-	-	-	-
Inventory + Launches	124.0	119.7	112.4	112.4	105.7
Gross Sales	(10.4)	(9.2)	(9.2)	(5.8)	(8.8)
SoS for the Period (%)	8.4%	7.7%	8.2%	5.2%	8.4%
Cancellations	9.8	3.3	3.3	5.2	10.8
Adjustments / Revaluations	(3.6)	(1.4)	6.0	(6.1)	(15.1)
Inventory - End of Period	119.7	112.4	112.4	105.7	92.6

EXHIBIT III | INCOME STATEMENT

Income Statement (R\$ '000)	3Q24	3Q23	Chg. (3Q24 x 3Q23)	2024	2023	Chg. (2024 x 2023)
Sale of properties and services						
Provision for Termination	-8.023	-4.591	-75%	9.651	-13.999	-169%
Taxes on sales	41.184	11.844	248%	59.082	7.542	683%
Net Operating Income	239	99	141%	-193	581	-133%
Cost of properties and services	33.401	7.352	354%	68.540	-5.876	-1266%
Works and lands	-22.850	-21.977	-4%	-55.170	-17.934	-208%
Provision for Termination	-709	-13.736	95%	-22.881	-21.889	-5%
Financial charges	-21.966	-7.141	-208%	-30.358	6.141	-594%
Gross Profit	-175	-1.099	84%	-1.930	-2.186	12%
Gross Margin	10.551	-14.625	-172%	13.371	-23.811	-156%
Gross Margin (ex interest)	31.6%	-198.9%	231 p.p.	19.5%	405.2%	-386 p.p.
Operating Expenses	32.1%	-184.0%	216 p.p.	22.3%	368.0%	-346 p.p.
Administrative	19.162	-25.289	-176%	4.884	-72.975	-107%
Selling	-3.415	-3.848	11%	-10.354	-11.418	9%
Depreciation and Amortization	165	-1.388	-112%	-8.195	-3.420	-140%
Equity Pickup	-59	-232	75%	-105	-880	88%
Other Operating Revenues (Expenses)	27.836	5.176	438%	43.568	4.877	793%
Earnings before Financial Result	-5.365	-24.997	79%	-20.030	-62.134	68%
Financial Result	29.713	-39.914	-174%	18.255	-96.786	-119%
Financial Revenue	-65.429	-9.464	-591%	-112.881	-43.202	-161%
Financial Expenses	12.613	506	2393%	15.579	1.591	879%
Operating Profit (Loss)	-78.042	-9.970	-683%	-128.460	-44.793	-187%
Operating Margin	-35.716	-49.378	28%	-94.626	-139.988	32%
Provision for Income Tax and Social Contribution	-106.9%	-671.6%	565 p.p.	-138.1%	2382.3%	-2520 p.p.
Deferred Income Tax and Social Contribution	-775	-195	-297%	-2.229	-943	-136%
Non-controlling shareholders	-3.395	782	-534%	2.633	-683	-486%
Net Income (Loss) for the Year	-25.089	545	-4703%	-25.823	1.380	-1971%
Net Margin	-64.975	-48.246	-35%	-120.045	-140.234	14%

EXHIBIT IV | BALANCE SHEET

Assets (R\$ '000)	3Q24	2Q24	Chg. (3Q24 x 2Q24)
Current			
Cash and Cash Equivalents	2.125	3.495	-39.2%
Marketable securities	25.819	35.101	-26.4%
Accounts receivables	44.523	45.484	-2.1%
Marketable properties	170.090	190.249	-10.6%
Other Credits	9.842	8.704	13.1%
Total current assets	252.399	283.033	-10.8%
Noncurrent			
Accounts receivables	31.443	32.590	-3.5%
Marketable properties	129.416	129.416	0.0%
Judicial deposits	36.269	33.809	7.3%
Related parties	3.625	3.627	-0.1%
Advance to business partners	0	0	N/A
Deferred taxes and contributions	0	0	N/A
Investments	49.412	46.665	5.9%
Property, Plant and Equipment	580	638	-9.1%
Intangible Assets	0	0	N/A
Total non-current assets	250.745	246.745	1.6%
Total Assets	503.144	529.778	-5.0%
Liabilities (R\$ '000)			
Current			
Construction Financing - home loan	64.427	329.973	-80.5%
Suppliers	6.183	9.910	-37.6%
Obligations to Judicial Reorganization creditors	9.332	19.340	-51.7%
Accounts payable from properties acquisitions	154	154	0.0%
Salaries and social security charges	894	886	0.9%
Taxes and contributions payable	354.831	349.272	1.6%
Management and employee participation payable	0	0	N/A
Advances from clients	0	0	N/A
Related parties	14.633	14.883	-1.7%
Deferred taxes and contributions	7.922	8.664	-8.6%
Other Accounts Payable	101.562	106.668	-4.8%
Total Current Liabilities	559.938	839.750	-33.3%
Noncurrent			
Construction Financing - home loan	315.175	385	81763.6%
Suppliers	24.168	24.168	0.0%
Obligations to Judicial Reorganization creditors	120.465	117.136	2.8%
Advance to business partners	0	0	N/A
Accounts payable from properties acquisitions	0	0	N/A
Taxes and contributions payable	10.586	10.830	-2.3%
Provision for risks	83.263	86.052	-3.2%
Provisions for works insurance	0	266	-100.0%
Deferred taxes and contributions	353.299	349.968	1.0%
Provisions for investment losses	9.321	9.320	0.0%
Other Accounts Payable	0	0	N/A
Total Noncurrent liabilities	916.277	598.125	53.2%
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)	-3.647.100	-3.582.128	1.8%
Total Shareholders' Equity	-972.057	-907.085	7.2%
Total Liabilities	503.144	529.778	-5.0%
Total Liabilities	64.427	329.973	-80.5%

EXHIBIT V – Inventory (100%)

PSV (R\$ million) – 100%	Finished	Total
Porto Alegre	40.9	40.9
Brasília	24.2	24.2
Santos	5.1	5.1
Nísia Floresta	4.6	4.6
Campinas	3.8	3.8
Rio de Janeiro	3.0	3.0
Curitiba	2.2	2.2
Xangri-Lá	2.1	2.1
Aracaju	1.6	1.6
Valparaíso de Goiás	1.2	1.2
São Paulo	0.8	0.8
Itaboraí	0.6	0.6
Paulínia	0.5	0.5
Hortolândia	0.5	0.5
Salvador	0.4	0.4
Belo Horizonte	0.3	0.3
Guarulhos	0.2	0.2
Manaus	0.2	0.2
Cuiabá	0.2	0.2
Serra	0.1	0.1
Other regions	0.2	0.2
Total	92.6	92.6

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,