São Paulo, March 20, 2024. Rossi Residencial S.A. – Under Judicial Reorganization (B3: RSID3; Bloomberg: RSID3 BZ Equity), announces its results for the fourth quarter of 2023.

RSID3: R$3.55 per share

Total shares: 20,000,000

Market value: R$ 71.0 million

Company’s Judicial Reorganization Plan approved

453% Increase in Gross Sales in 4Q23 vs. 4Q22

Resale efficiency of 91% of units cancelled in 2023

Decrease of 53% in Gross Debt (IFRS) in 4Q23

Conference Call

March 21, 2024
In Portuguese with Simultaneous Translation
10:00 a.m. (Brasília)/ 9:00 a.m. (US ET)

Webcast link access:
https://webcastlite.mziq.com/cover.html?webcastId=43301f81-102e-49e2-867a-6dcceb5265b7

Replay available on the Company's IR website:
http://ri.rossiresidencial.com.br/en/

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SUMMARY

MESSAGE FROM THE CEO

2023 was an important turning point in Rossi's recent history.

As stated in the Material Fact publicly released on December 7, we have taken an important step towards the continuity of the Company. This was achieved with the ratifying sentence of the 1st Court of Bankruptcy and Judicial Recuperation Court of São Paulo regarding the Company's Judicial Reorganization Plan, which was approved at the General Creditors' Meeting held on November 8. This plan provides a global and definitive solution to readjust Rossi Group's cash flow, maintaining its operation normality, and resuming the expansion of its activities.

With the approval in place, a 15-day window commenced for creditors of the Judicial Reorganizations to choose their preferred payment method, which ended on December 28. With that, the Company wrapped up the 2023 year with a clear outlook, aware of its obligations thus confident in its ability to meet future payment commitments to its creditors.

The approval and ratification of the Company's Judicial Reorganization Plan yielded important implications in 2023 financial statements, with a reduction in current liabilities by 44% YoY, and a net profit of R$ 256.1 million.

Regarding the operational results, we sustained strong sales performance in 4Q23, consistent with what was seen in 3Q23, with gross sales nearing R$ 10.0 million, representing, however, a noteworthy 453% increase compared to the same period of the previous year. Moreover, cancellations saw a 53% decrease YoY, while maintaining a high resale efficiency rate of 91%. These terminations are directly tied to the Company's endeavor to monetize its delinquent Accounts Receivable.

We remain focused on our cost reduction strategy, and our team has been increasingly striving to improve the performance of our operational indicators. This has led to an 18% reduction in our commercial expenses in YoY.

We closed the fiscal year with a cash balance of over R$ 17.0 million, reflecting the results achieved during 2023. However, we are aware and confident that we must maintain efficiency and control in cash management, which will initially be allocated to meeting payment commitments outlined in our Judicial Recovery Plan.

These figures depict a positive scenario, paving the way for us to soon embark on a new phase of the Company, potentially initiating new projects and attracting new investors.

Lastly, it's worth mentioning the unwavering commitment of our team, who have been diligently working over the past year to secure approval and ratification of Rossi's Judicial Recovery Plan.

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.

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	4Q23	4Q22	Chg. (4Q23 x 4Q22)	2023	2022	Chg. (2023 x 2022)
Operational Performance						
Launches – 100%	-	-	N/A	-	-	N/A
Gross Sales – 100%	9.2	1.7	453.2%	36.6	39.7	-7.7%
Cancellations – 100%	3.3	2.4	35.8%	32.9	69.1	-52.3%
Net Sales – 100%	6.0	-0.7	-907.6%	3.7	-29.4	-112.6%
Launches – 100%	-	-	N/A	-	-	N/A
Gross Sales – 100%	9.2	1.7	453.0%	36.4	39.6	-8.2%
Cancellations – 100%	3.0	2.4	24.7%	32.4	68.9	-53.0%
Net Sales – 100%	6.2	-0.7	-943.2%	4.0	-29.2	-113.7%
Financial Performance						
Net Revenue	15.8	-41.1	-138.4%	9.9	-37.4	-126.5%
Gross Margin[1]	68.8%	86.0%	-17.2 p.p.	-130.6%	98.6%	-229.1 p.p.
Gross Margin (ex-interest)[2]	83.4%	86.3%	-3.0 p.p.	-85.3%	104.5%	-189.8 p.p.
Adjusted EBITDA[3]	-253.9	-213.8	-18.7%	-347.6	-363.7	4.4%
Adjusted EBITDA Margin[3]	-1607.4%	519.7%	-409.3%	-3505.0%	972.4%	-460.4%
Net Income (Loss)	396.3	-194.1	-304.1%	256.1	-426.5	-160.0%
Net Margin	2509.5%	471.9%	2037.6 p.p.	2582.4%	1140.3%	1442.1 p.p.
Cash Generation (Consumption) % Rossi	324.2	17.4	1761.0%	293.1	-0.4	-66618.5%

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

[2] Gross Margin excluding interest allocated to cost.

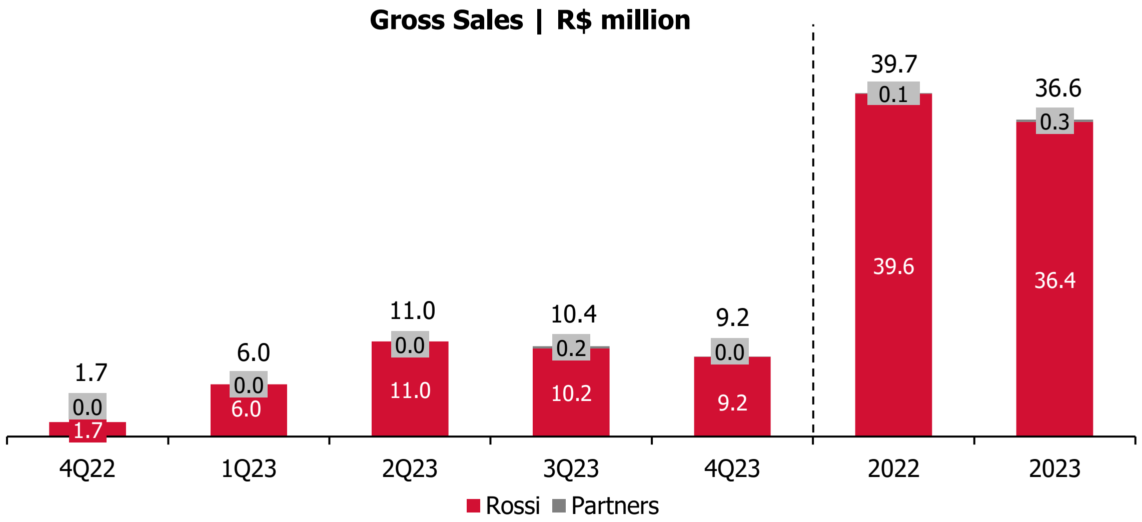
[3] EBITDA and EBITDA Margin adjusted for expenses that do not represent actual cash disbursement and for non-recurring items. The reconciliation with EBITDA under CVM Instruction 527/2012 is available in the glossary at the end of this document.

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)

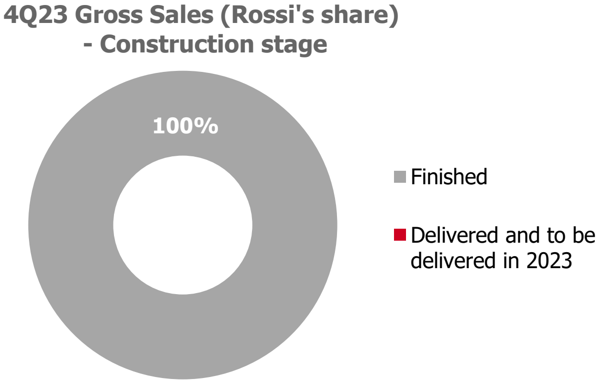
Contracted gross sales totaled R$9.2 million in the quarter, 453% higher in Rossi's share, when compared to 4Q22. Sales reached R$36.4 million in 2023, down by 8% in Rossi's share, when compared to 2022.

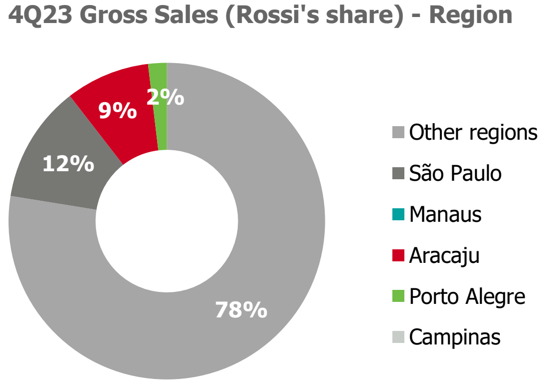


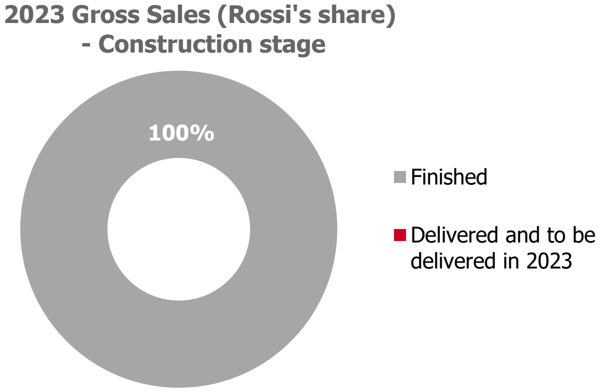
The reduction in sales in the last 12 months is directly related to lower inventories, which is natural as the Company concludes projects launched until 2017 and maintains a conservative approach regarding new launches.

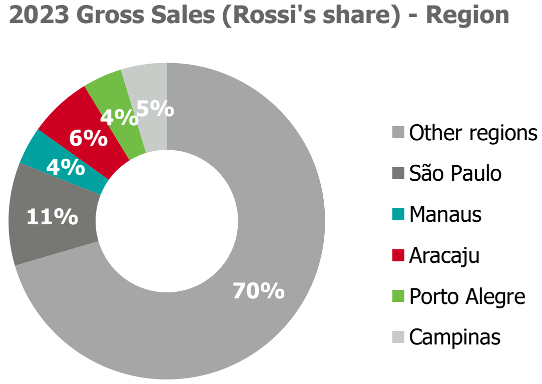
Nevertheless, the Company has successfully managed to reduce the number of units subject to judicial mortgages after the filing for Judicial Reorganization, since the suspension of the court rulings enabled the commercialization of part of its inventory that was previously blocked.

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









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 78% 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, broken down by metropolitan region and construction stage in 4Q23 and 2023:

4Q23 Gross Sales (100%) | R$ million	Finished	Total
Campinas	-	-
Manaus	-	-
Aracaju	0.8	0.8
Porto Alegre	0.2	0.2
São Paulo	1.1	1.1
Other regions	7.2	7.2
Total	**9.2**	**9.2**

4Q23 Gross Sales (Rossi’s share) | R$ million	Finished	Total
Campinas	-	-
Manaus	-	-
Aracaju	0.8	0.8
Porto Alegre	0.2	0.2
São Paulo	1.1	1.1
Other regions	7.2	7.2
Total	**9.2**	**9.2**

2023 Gross Sales (100%) | R$ million	Finished	Total
Campinas	1.7	1.7
Manaus	1.4	1.4
Aracaju	2.3	2.3
Porto Alegre	1.5	1.5
São Paulo	4.1	4.1
Other regions	25.6	25.6
Total	**36.6**	**36.6**

2023 Gross Sales (Rossi's share) | R$ million	Finished	Total
Campinas	1.7	1.7
Manaus	1.4	1.4
Aracaju	2.3	2.3
Porto Alegre	1.5	1.5
São Paulo	3.8	3.8
Other regions	25.6	25.6
Total	**36.4**	**36.4**

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

Quarterly SoS | Rossi's share	4Q22	1Q22	2Q23	3Q23	4Q23
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	(1.7)	(6.0)	(11.0)	(10.2)	(9.2)
SoS for the Period (%)	**1.3%**	**4.7%**	**8.4%**	**8.2%**	**7.7%**
Cancellations	2.4	11.9	8.0	9.5	3.0
Adjustments / Revaluations	(1.5)	(1.5)	(4.3)	(3.6)	(1.1)
Inventory - End of Period	**126.9**	**131.3**	**124.0**	**119.7**	**112.4**

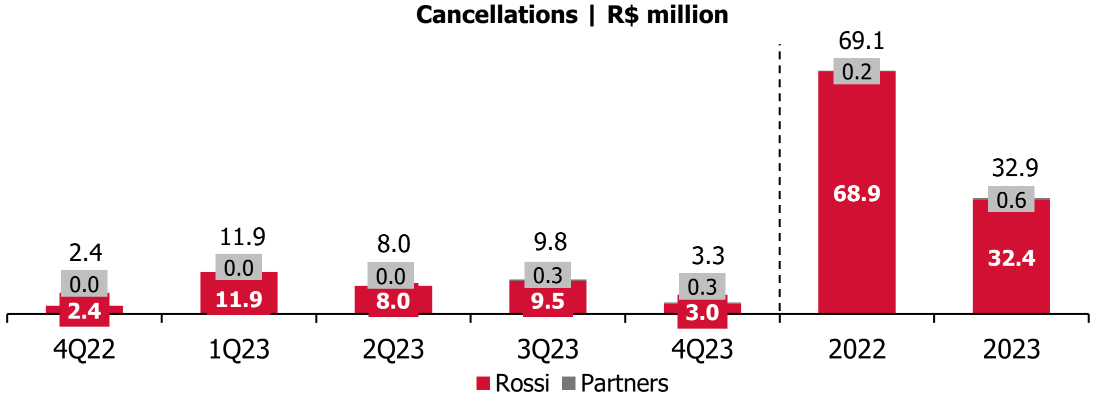
SoS LTM | Rossi's share	4Q22	1Q22	2Q23	3Q23	4Q23
Initial Inventory	120.1	116.9	111.5	127.6	126.9
Launches	-	-	-	-	-
Inventory + Launches	**120.1**	**116.9**	**111.5**	**127.6**	**126.9**
Gross Sales	(39.6)	(32.2)	(26.7)	(28.8)	(36.4)
SoS for the Period (%)	**33.0%**	**27.6%**	**24.0%**	**22.6%**	**28.7%**
Cancellations	68.9	67.0	58.1	31.8	32.4
Adjustments / Revaluations	(22.5)	(20.4)	(18.8)	(10.9)	(10.5)
Inventory - End of Period	**126.9**	**131.3**	**124.0**	**119.7**	**112.4**

In this quarter, we achieved a 7.7% SoS, a 0.5 percentage point decrease compared to 3Q23 performance. In the last 12 months, SoS was 28.7%, up by 6.1 percentage points of the SoS recorded in the last 12 months ended in September 2023.

The amounts highlighted in the table above as Adjustments/Revaluations refer to the price revaluation of cancelled units that returned to the Company's inventory (R$1.1 million in Rossi's share in 4Q23).

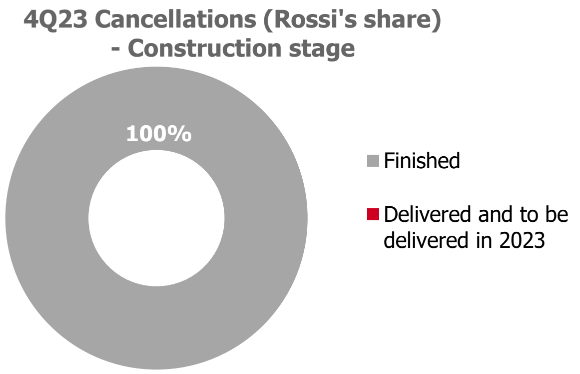
CANCELLATIONS

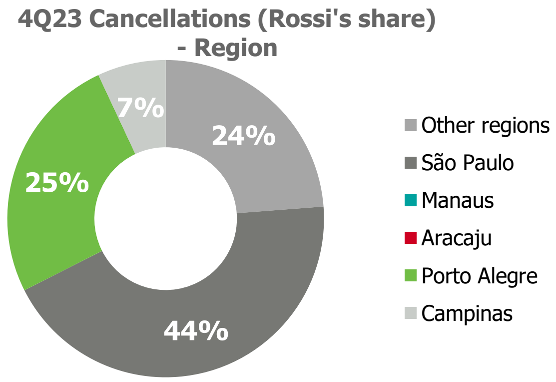
Cancellations totaled R$3.3 million in 4Q23 (R$3.0 million – Rossi's share), increasing by 25% in Rossi's share compared to 3Q23. In 2023, cancellations fell by 53% in Rossi's share compared to 2022.

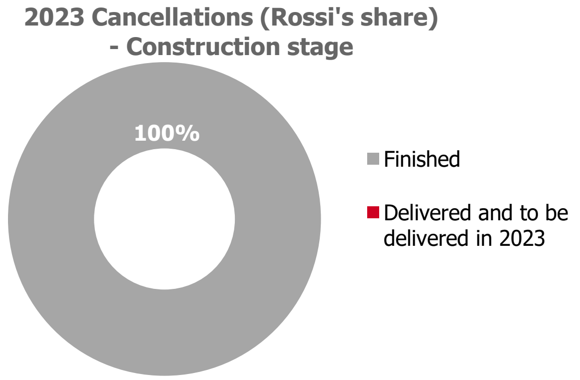


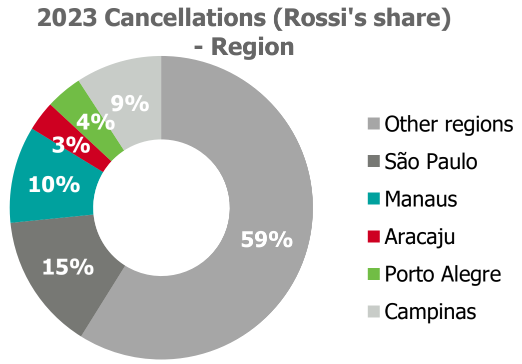
Cancellations are directly associated with the Company's effort to monetize its defaulting Accounts Receivable. Specifically, in the third quarter of the previous year, the Company recorded a high number of cancelled contracts, as a preparatory measure for its Judicial Reorganization. We expect that 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 rate of 91% in the end of 2023, after its successful commercialization of cancelled units. The following charts show the cancellations (Rossi's share) by construction stage and metropolitan region:









The tables below detail the cancellations by construction stage and metropolitan region, both for Rossi and for the 100% consolidation, in 4Q23 and 2023:

4Q23 Cancellations (100%) - R$ million	Finished	Total
Campinas	0.2	0.2
Manaus	-	-
Aracaju	-	-
Porto Alegre	0.8	0.8
São Paulo	1.6	1.6
Other regions	0.7	0.7
Total	**3.3**	**3.3**

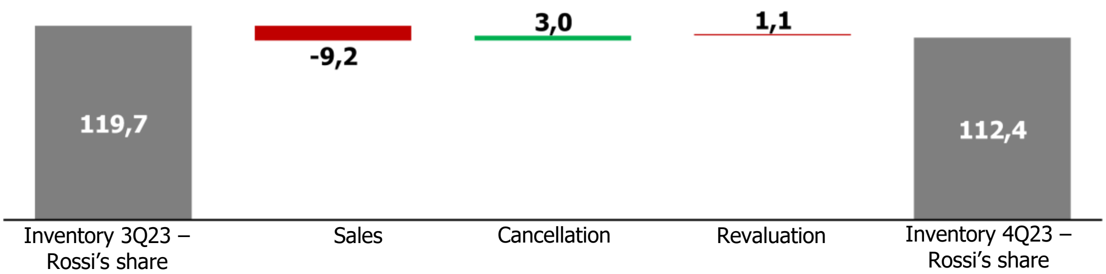
4Q23 Cancellations (Rossi's share) - R$ million	Finished	Total
Campinas	0.2	0.2
Manaus	-	-
Aracaju	-	-
Porto Alegre	0.8	0.8
São Paulo	1.3	1.3
Other regions	0.7	0.7
Total	**3.0**	**3.0**

2023 Cancellations (100%) - R$ million	Finished	Total
Campinas	3.0	3.0
Manaus	3.3	3.3
Aracaju	1.0	1.0
Porto Alegre	1.3	1.3
São Paulo	5.3	5.3
Other regions	19.1	19.1
Total	**32.9**	**32.9**

2023 Cancellations (Rossi's share) - R$ million	Finished	Total
Campinas	3.0	3.0
Manaus	3.3	3.3
Aracaju	1.0	1.0
Porto Alegre	1.3	1.3
São Paulo	4.7	4.7
Other regions	19.1	19.1
Total	**32.4**	**32.4**

INVENTORY AT MARKET VALUE

Rossi's share of inventory at market value reached R$112.4 million in 4Q23, with the following changes to inventory when compared to 3Q23:

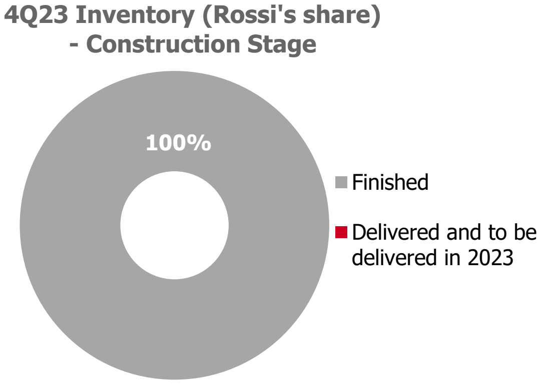


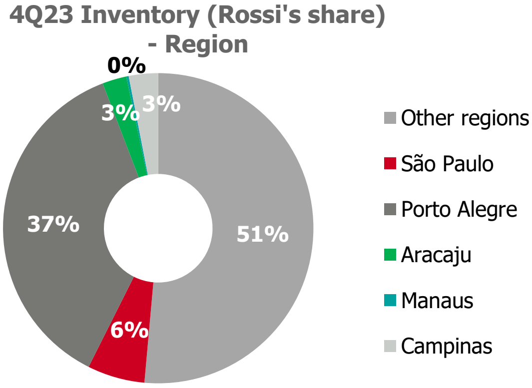
The following tables present detailed information by product line, year of launch, and expected year of delivery:

Inventory (Rossi's share)	Launch Year (R$ million)						
Products lines	**2010 and before**	**2011**	**2012**	**2013**	**2014**	**2017**	**Total**
Commercial	8.6	5.7	7.2	19.8	23.8	0.6	65.8
Conventional	3.9	0.7	0.3	1.0	-	-	5.9
Economic Segment	0.3	40.4	-	-	-	-	40.7
Total	**12.8**	**46.8**	**7.6**	**20.8**	**23.8**	**0.6**	**112.4**

Inventory (Rossi's share)	Year of Delivery (R$ million)	
Products lines	**Finished**	**Total**
Commercial	65.8	65.8
Conventional	5.9	5.9
Economic Segment	40.7	40.7
Total	**112.4**	**112.4**

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





With the deliveries made in 2020, the Company's entire inventory consists of finished units. Inventory in non-strategic regions accounts for 51% of the total inventory.

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

Inventory (Rossi's share)	Launch Year (R$ million)						
Products lines	**2010 and before**	**2011**	**2012**	**2013**	**2014**	**2017**	**Total**
Campinas	1.0	-	0.3	1.5	-	0.6	3.4
Manaus	0.1	0.1	-	-	-	-	0.3
Aracaju	-	-	-	2.8	-	-	2.8
Porto Alegre	0.2	3.2	-	14.1	23.8	-	41.3
São Paulo	1.0	0.1	5.6	-	-	-	6.7
Other regions	10.5	43.3	1.6	2.4	-	-	57.8
Total	**12.8**	**46.8**	**7.6**	**20.8**	**23.8**	**0.6**	**112.4**

Inventory (Rossi's share)	Year of Delivery (R$ million)	
Products lines	**Finished**	**Total**
Campinas	3.4	3.4
Manaus	0.3	0.3
Aracaju	2.8	2.8
Porto Alegre	41.3	41.3
São Paulo	6.7	6.7
Other regions	57.8	57.8
Total	**112.4**	**112.4**

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

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$1.5 billion in Rossi's share and R$1.7 billion in the 100% consolidation.

Of such an inventory, R$400 million is 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$1.3 billion is composed of land that is in the initial stage of development and maturation and, therefore, may be cancelled 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.

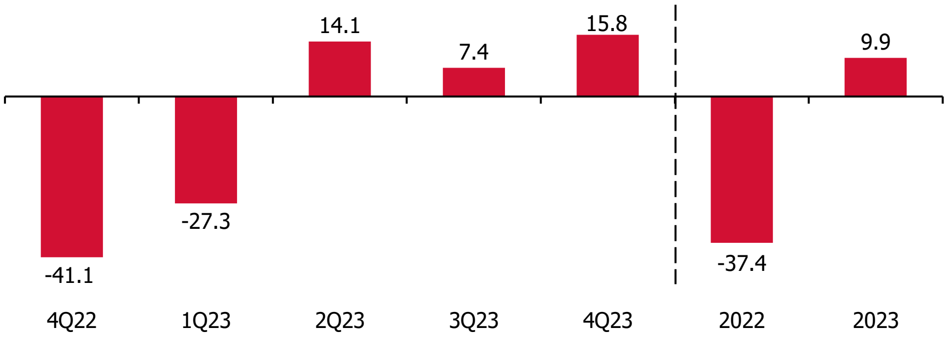
FINANCIAL PERFORMANCE

The financial information presented in this 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$15.8 million in 4Q23.

Net Revenue - R$ million



COST OF PROPERTIES AND SERVICES SOLD

The cost of properties and services reached R$4.9 million in 4Q23.

R$ million	4Q23	4Q22	Chg. (4Q23 x 4Q22)	2023	2022	Chg. (2023 x 2022)
Construction + Land	-3.2	0.9	-451.6%	18.7	27.3	-31.7%
Provision for Sales Cancellation	5.9	-6.5	-189.7%	-0.3	-25.6	98.9%
Financial charges	2.3	-0.1	-1851.7%	4.5	-2.2	-302.8%
Cost of Properties and Services	**4.9**	**-5.7**	**-185.8%**	**22.9**	**-0.5**	**-4321.8%**

GROSS PROFIT AND MARGIN

In 4Q23, the gross profit totaled R$ 10.9 million, whereas the adjusted gross profit, which excludes financial charges allocated to costs, was R$ 13.2 million.

R$ million	4Q23	4Q22	Chg. (4Q23 x 4Q22)	2023	2022	Chg. (2023 x 2022)
Gross Profit	10.9	-35.4	-130.7%	-12.9	-36.9	64.9%
Gross Margin (%)	68.8%	86.0%	-17.2 p.p.	-130.6%	98.5%	-229.1 p.p.
Adjusted Gross Profit [1]	13.2	-35.5	-137.1%	-8.5	-39.1	78.4%
Adjusted Gross Margin (%)	83.4%	86.3%	-3.0 p.p.	-85.3%	104.5%	-189.8 p.p.

(¹) Adjusted gross profit: excluding financial charges

OPERATING EXPENSES

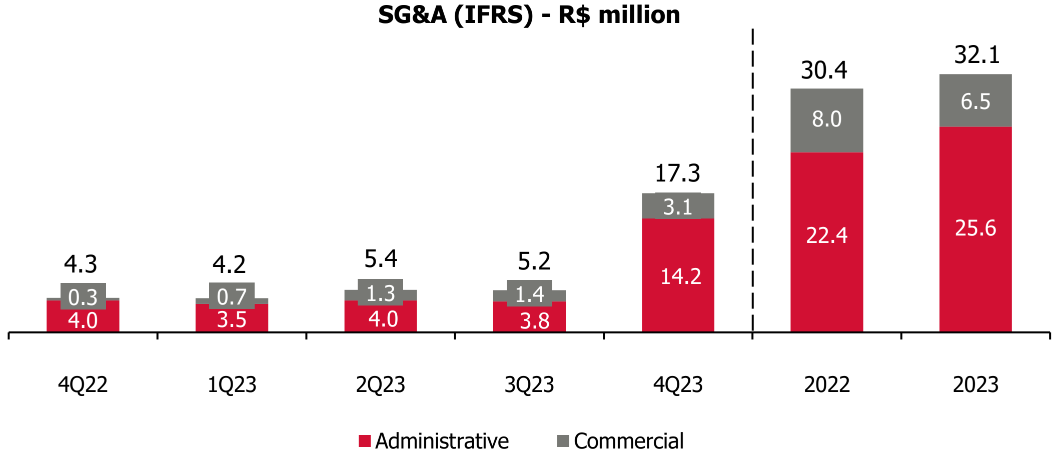
According to IFRS, administrative expenses totaled R$14.2 million in 4Q23, a 256% increase compared to 4Q22. This rise is due to a provision for expenses for the approval of the Company's Judicial Reorganization Plan.

The commercial expenses totaled R$3.1 million. This result already includes the reclassification of the Provision for Cancellations, since 2021.

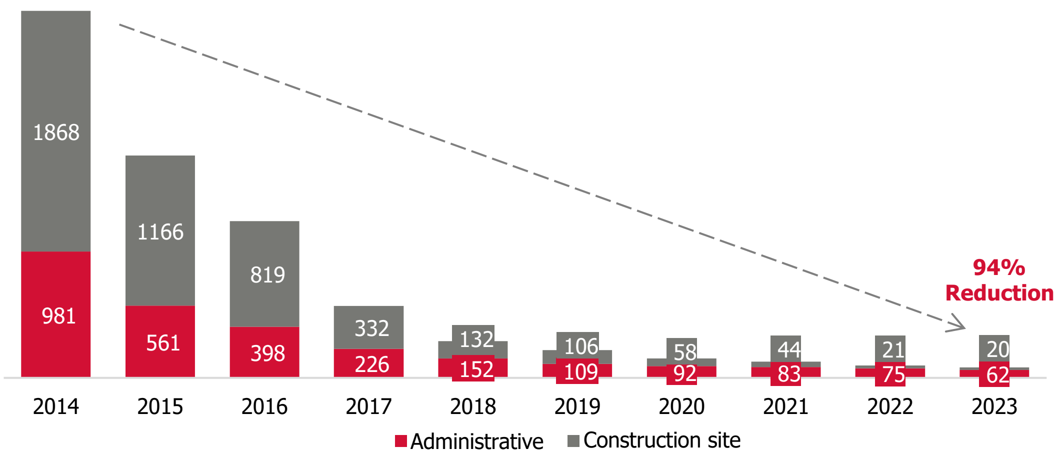
IFRS

R$ million	4Q23	4Q22	Chg. (4Q23 x 4Q22)	2023	2022	Chg. (2023 x 2022)
Administrative (a)	14.2	4.0	256.8%	25.6	22.4	14.3%
Selling (b)	3.1	0.3	834.1%	6.5	8.0	-17.9%
Administrative / Net Revenue	89.8%	-9.7%	99.4 p.p.	258.1%	-59.9%	318.0 p.p.
Selling / Net Revenue	19.8%	-0.8%	20.6 p.p.	65.9%	-21.3%	87.2 p.p.
(a) + (b)	**17.3**	**4.3**	**301.6%**	**32.1**	**30.4**	**5.9%**
(a) + (b) / Net Revenue	**109.5%**	**-10.5%**	**120.0 p.p.**	**324.1%**	**-81.2%**	**405.2 p.p.**

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



It is also worth noting the efforts made by Rossi to adjust its business structure, especially as from 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$249.8 million in 4Q23, compared to the R$173.9 million recorded in 4Q22.

EBITDA

Adjusted EBITDA was a negative R$253.9 million in 4Q23. This result indicates a negative variation of 19% from 4Q22, as shown in the table below:

R$ million	4Q23	4Q22	Chg. (4Q23 x 4Q22)	2023	2022	Chg. (2023 x 2022)
Net income (loss)	396.3	-194.1	-304.1%	256.1	-426.5	-160.0%
(+/-) Net Financial Expenses (Income)	-987.7	-16.7	-5801.1%	-944.5	88.2	-1170.3%
(+) Provision for income tax and social contribution	335.1	-4.6	-7358.9%	336.8	-9.0	-3834.8%
(+) Depreciation and Amortization	0.0	0.3	-85.1%	0.9	1.3	-29.3%
(+/-) Non-controlling shareholders	0.0	1.5	-100.3%	-1.4	-15.5	91.1%
EBITDA [1]	**-256.2**	**-213.7**	**-19.9%**	**-352.1**	**-361.5**	**2.6%**
(+) Financial Charges Allocated to Cost	2.3	-0.1	-1851.7%	4.5	-2.2	-302.8%
(+/-) Stock option plan	0.0	0.0	N/A	0.0	0.0	N/A
Adjusted EBITDA[2]	**-253.9**	**-213.8**	**-18.7%**	**-347.6**	**-363.7**	**4.4%**
Adjusted EBITDA Margin (%)	-1607.4%	519.7%	-2127.1 p.p.	-3505.0%	972.4%	-4477.4 p.p.

[1] EBITDA according to 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 on 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 R$987.7 million in 4Q23, compared to the negative result of R$16.7 million recorded in 4Q22. This revenue change is due to fair value adjustments for obligations to Judicial Reorganization creditors.

R$ million	4Q23	4Q22	Chg. (4Q23 x 4Q22)	2023	2022	Chg. (2023 x 2022)
Financial Income	1046.1	1.4	72446.8%	1047.7	5.9	17550.2%
Financial Expenses	-58.5	15.3	-482.2%	-103.3	-94.2	-9.6%
Financial Result	**987.7**	**16.7**	**5801.1%**	**944.5**	**-88.2**	**-1170.3%**

NET INCOME (LOSS)

In 4Q23, Rossi recorded a net loss of R$396.3 million, compared to the net loss of R$194.1 million recorded in 4Q22.

BACKLOG RESULT

Due to the conclusion of all the Company's construction works, there are no costs to be incurred in 2023 and, consequently, no backlog result.

ACCOUNTS RECEIVABLE

The balance of trade receivables, in IFRS, totaled R$ 87 million in 4Q23, showing a 3% decrease QoQ, driven by accrued receipts during the quarter.

R$ million	4Q23	3Q23	Chg. (%)
Short-Term	**54.1**	**57.0**	**-5.1%**
Units under Construction	-	-	N/A
Finished Units	224.6	229.5	-2.1%
Provision for Cancellation	(189.0)	(193.1)	-2.1%
Receivables from Land Sale	18.5	20.6	-10.0%
Long-Term	**33.0**	**32.8**	**0.4%**
Units under Construction	-	-	N/A
Finished Units	16.5	16.9	-2.1%
Provision for Cancellation	(13.9)	(14.2)	-2.1%
Receivables from Land Sale	30.3	30.2	0.6%
Total	**87.0**	**89.8**	**-3.1%**
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	**87.0**	**89.8**	**-3.1%**

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	4Q23	3Q23	Chg. (%)
Finished Properties	84.0	99.7	-15.8%
Properties under Construction	-	-	N/A
Land for future developments	129.4	184.1	-29.7%
Provision for Cancellations	137.7	143.5	-4.1%
Total	**351.1**	**427.3**	**-17.8%**

INDEBTEDNESS

Under IFRS, Rossi ended 4Q23 with a cash position of R$17.9 million and total debt of R$308.1 million, showing a 53% reduction compared to 3Q23. This reduction is due to reclassified renegotiated debts under the Judicial Reorganization Plan, settled according to its provisions.

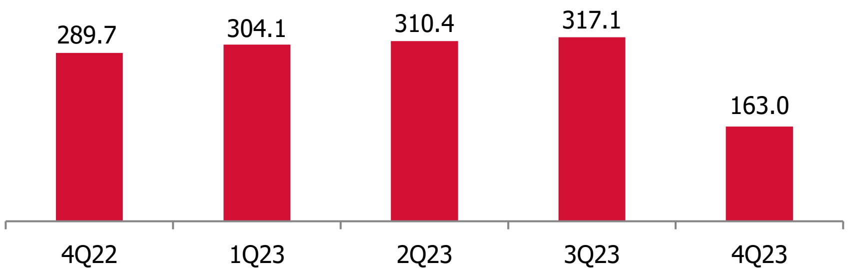
R$ million	4Q23	3Q23	Chg. (%)
Short-Term	**308.1**	**631.9**	**-51.2%**
Construction Loans	145.2	314.8	-53.9%
SFH	145.2	314.8	-53.9%
CCB [1]	0.0	0.0	N/A
Working Capital	161.36	315.39	-48.8%
Receivables Securitization	1.6	1.7	-5.4%
Long-Term	**0.0**	**0.0**	**N/A**
Construction Loans	0.0	0.0	N/A
SFH	0.0	0.0	N/A
CCB [1]	0.0	0.0	N/A
Working Capital	0.0	0.0	N/A
Receivables Securitization	0.0	0.0	N/A
Gross Debt	**308.1**	**631.9**	**-51.2%**
Cash and Cash Equivalents	17.9	17.4	2.4%
Net Debt	**290.3**	**614.5**	**-52.8%**
Net Debt / Equity	**N/A**	**N/A**	**N/A**
Cash Generation (Consumption)	**324.2**	**-2.0**	**N/A**

CCB[1] - Bank Credit Notes

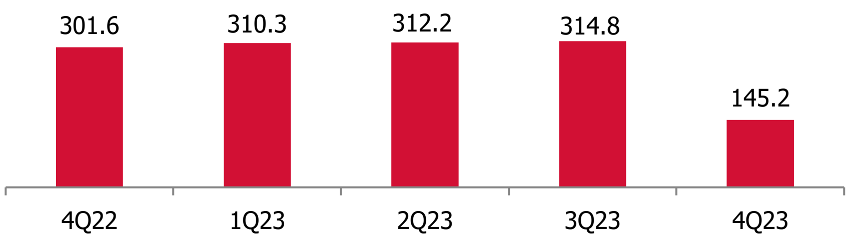
In 2021 and 2022, the Company successfully concluded the restructuring and settlement of some of its corporate debt contracts with Banco Bradesco and Banco do Brasil, mainly by using cash from the sale of assets that collateralized these debts and financial discounts obtained with the banks.

Since then, the QoQ 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	4Q22	1Q22	2Q23	3Q23	4Q23
Gross Debt	**591.3**	**614.3**	**622.6**	**631.9**	**308.1**
Cash and Cash Equivalents	7.9	8.4	10.1	17.4	17.9
Net Debt	**583.4**	**605.9**	**612.5**	**614.5**	**290.3**
Net Debt / Shareholders' Equity	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Cash Generation (Consumption) in the quarter	**17.4**	**(22.5)**	**(6.6)**	**(2.0)**	**324.2**
LTM Cash Generation (Consumption)					**293.1**

100%

R$ million	4Q22	1Q22	2Q23	3Q23	4Q23
Gross Debt	**591.3**	**614.3**	**622.6**	**631.9**	**308.1**
Cash and Cash Equivalents	7.9	8.5	10.1	17.4	17.9
Net Debt	**583.3**	**605.9**	**612.5**	**614.5**	**290.3**
Net Debt / Shareholders' Equity	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Cash Generation (Consumption) in the quarter	**17.4**	**(22.5)**	**(6.6)**	**(2.0)**	**324.2**
LTM Cash Generation (Consumption)					**293.1**

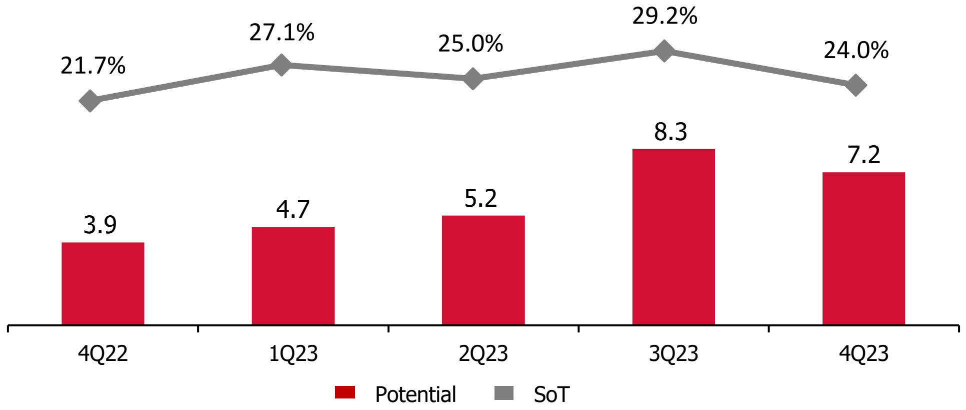
Proportional

R$ million	4Q22	1Q22	2Q23	3Q23	4Q23
Gross Debt	**591.3**	**614.3**	**622.6**	**631.9**	**308.1**
Cash and Cash Equivalents	7.9	8.4	10.1	17.4	17.9
Net Debt	**583.3**	**605.9**	**612.5**	**614.5**	**290.3**
Net Debt / Shareholders' Equity	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Cash Generation (Consumption) in the quarter	**17.4**	**(22.5)**	**(6.6)**	**(2.0)**	**324.2**
LTM Cash Generation (Consumption)					**293.1**

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.

Speed of Transfer - SoT

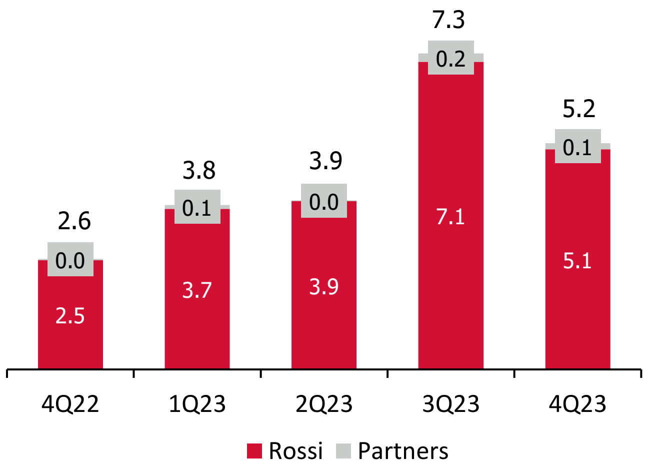


SoT reached 24% in 4Q23, 5.1 p.p. smaller than in 3Q23.

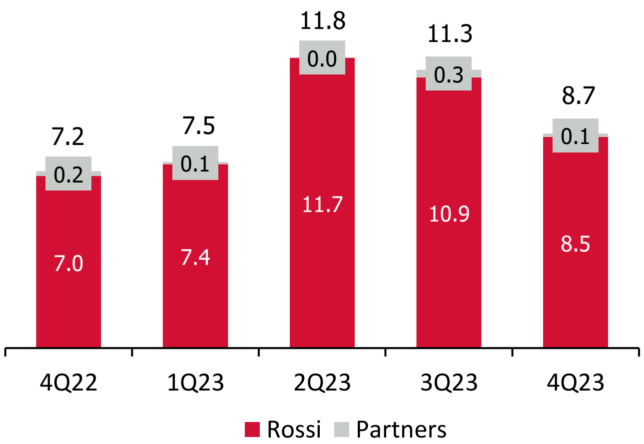
Cash inflows, which consider the volume of transfers and payments received from clients, reached R$8.7 million in 4Q23 (R$8.5 million – Rossi's share), up by 23% in Rossi's share compared to 4Q22. This variation is primarily due to the rise in gross sales volume recorded over the last three quarters.

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 RSM Brasil 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 in 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 | INDICATORS (100%) - R$ MILLION

Quarterly SoS | 100%	4Q22	1Q23	2Q23	3Q23	4Q23
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	(1.7)	(6.0)	(11.0)	(10.4)	(9.2)
SoS for the Period (%)	**1.3%**	**4.7%**	**8.4%**	**8.4%**	**7.7%**
Cancellations	2.4	11.9	8.0	9.8	3.3
Adjustments / Revaluations	(1.2)	(1.8)	(4.3)	(3.6)	(1.4)
Inventory - End of Period	**127.1**	**131.3**	**124.0**	**119.7**	**112.4**

LTM SoS | 100%	4Q22	1Q23	2Q23	3Q23	4Q23
Initial Inventory	121.5	118.2	111.7	127.6	127.1
Launches	-	-	-	-	-
Inventory + Launches	**121.5**	**118.2**	**111.7**	**127.6**	**127.1**
Gross Sales	(39.7)	(32.3)	(26.8)	(29.1)	(36.6)
SoS for the Period (%)	**32.7%**	**27.3%**	**24.0%**	**22.8%**	**28.8%**
Cancellations	69.1	67.1	58.2	32.1	32.9
Adjustments / Revaluations	(23.7)	(21.8)	(19.1)	(10.9)	(11.1)
Inventory - End of Period	**127.1**	**131.3**	**124.0**	**119.7**	**112.4**

EXHIBIT II | IFRS INDICATORS - R$ MILLION

Quarterly SOS – IFRS Consolidated	4Q22	1Q23	2Q23	3Q23	4Q23
Initial Inventory	127.1	126.6	131.3	124.0	119.7
Launches	-	-	-	-	-
Inventory + Launches	**127.1**	**126.6**	**131.3**	**124.0**	**119.7**
Gross Sales	(1.7)	(6.0)	(11.0)	(10.4)	(9.2)
SoS for the Period (%)	**1.3%**	**4.8%**	**8.4%**	**8.4%**	**7.7%**
Cancellations	2.4	11.9	8.0	9.8	3.3
Adjustments / Revaluations	(1.2)	(1.2)	(4.3)	(3.6)	(1.4)
Inventory - End of Period	**126.6**	**131.3**	**124.0**	**119.7**	**112.4**

Quarterly SOS – Consolidated through Equity Income (Losses) of Subsidiaries	4Q22	1Q23	2Q23	3Q23	4Q23
Initial Inventory	0.5	0.5	0.0	0.0	0.0
Launches	-	-	-	-	-
Inventory + Launches	**0.5**	**0.5**	**0.0**	**0.0**	**0.0**
Gross Sales	-	-	-	-	-
SoS for the Period (%)	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Cancellations	-	-	-	-	-
Adjustments / Revaluations	0.0	(0.5)	-	-	-
Inventory - End of Period	**0.5**	**0.0**	**0.0**	**0.0**	**0.0**

EXHIBIT III | STATEMENT OF INCOME

Income Statement (R$ '000)	4Q23	4Q22	Chg. (4Q23 x 4Q22)	2023	2022	Chg. (2023 x 2022)
Sale of properties and services	9.040	-8.031	-213%	-4.959	1.432	-446%
Provision for Termination	6.753	-33.382	-120%	14.295	-38.871	-137%
Taxes on sales	-1	270	-100%	581	36	1529%
Net Operating Income	**15.793**	**-41.144**	**-138%**	**9.917**	**-37.403**	**-127%**
Cost of properties and services	**-4.930**	**5.748**	**-186%**	**-22.864**	**542**	**-4322%**
Works and lands	3.236	-920	-452%	-18.653	-27.296	32%
Provision for Termination	-5.864	6.537	-190%	276	25.625	-99%
Financial charges	-2.301	131	-1852%	-4.487	2.213	-303%
Gross Profit	**10.863**	**-35.396**	**-131%**	**-12.947**	**-36.861**	**65%**
Gross Margin	**68.8%**	**86.0%**	**-17 p.p.**	**-130.6%**	**98.5%**	**-229 p.p.**
Gross Margin (ex interest)	**83.4%**	**86.3%**	**-3 p.p.**	**-85.3%**	**104.5%**	**-190 p.p.**
Operating Expenses	**-267.067**	**-178.605**	**-50%**	**-340.042**	**-325.956**	**-4%**
Administrative	-14.180	-3.974	-257%	-25.598	-22.394	-14%
Selling	-3.120	-334	-834%	-6.540	-7.963	18%
Depreciation and Amortization	-48	-323	85%	-928	-1.313	29%
Equity Pickup	59	-49	-220%	4.936	-5.004	-199%
Other Operating Revenues (Expenses)	-249.778	-173.925	-44%	-311.912	-289.282	-8%
Earnings before Financial Result	**-256.204**	**-214.001**	**-20%**	**-352.989**	**-362.818**	**3%**
Financial Result	**987.664**	**16.737**	**5801%**	**944.462**	**-88.244**	**-1170%**
Financial Revenue	1.046.125	1.442	72447%	1.047.716	5.936	17550%
Financial Expenses	-58.461	15.295	-482%	-103.254	-94.180	-10%
Operating Profit (Loss)	**731.460**	**-197.264**	**-471%**	**591.473**	**-451.062**	**-231%**
Operating Margin	**4631.6%**	**479.5%**	**4152 p.p.**	**5964.5%**	**1205.9%**	**4759 p.p.**
Provision for Income Tax and Social Contribution	-353	1.443	-124%	-1.296	-4.019	68%
Deferred Income Tax and Social Contribution	-334.791	3.174	-10648%	-335.474	13.036	-2673%
Non-controlling shareholders	4	-1.495	-100%	1.384	15.539	-91%
Net Income (Loss) for the Year	**396.320**	**-194.142**	**-304%**	**256.087**	**-426.506**	**-160%**
Net Margin	**2509.5%**	**471.9%**	**2038 p.p.**	**2582.4%**	**1140.3%**	**1442 p.p.**

EXHIBIT IV | BALANCE SHEET

Assets (R$ '000)	4Q23	3Q23	Chg. (4Q23 x 3Q23)
Current			
Cash and Cash Equivalents	1.842	3.922	-53.0%
Marketable securities	16.013	13.515	18.5%
Accounts receivables	54.071	56.960	-5.1%
Marketable properties	221.654	243.256	-8.9%
Other Credits	15.606	12.820	21.7%
Total current assets	**309.186**	**330.473**	**-6.4%**
Noncurrent			
Accounts receivables	32.967	32.846	0.4%
Marketable properties	129.416	184.066	-29.7%
Judicial deposits	36.266	43.899	-17.4%
Related parties	3.627	3.601	0.7%
Advance to business partners	0	0	N/A
Deferred taxes and contributions	0	0	N/A
Investments	30.905	30.644	0.9%
Property, Plant and Equipment	113	135	-16.3%
Intangible Assets	0	485	N/A
Total non-current assets	**233.294**	**295.676**	**-21.1%**
Total Assets	**542.480**	**626.149**	**-13.4%**

Liabilities (R$ '000)	4Q23	3Q23	Chg. (4Q23 x 3Q23)
Current			
Construction Financing - home loan	308.144	631.914	-51.2%
Suppliers	12.445	40.745	-69.5%
Obligations to Judicial Reorganization creditors	11.359	0	N/A
Accounts payable from properties acquisitions	154	154	0.0%
Salaries and social security charges	614	896	-31.5%
Taxes and contributions payable	342.348	206.663	65.7%
Management and employee participation payable	0	0	N/A
Advances from clients	0	0	N/A
Related parties	14.883	15.923	-6.5%
Deferred taxes and contributions	9.868	10.200	-3.3%
Other Accounts Payable	98.078	613.373	-84.0%
Total Current Liabilities	**797.893**	**1.519.868**	**-47.5%**
Noncurrent			
Construction Financing - home loan	0	0	N/A
Suppliers	24.168	0	N/A
Obligations to Judicial Reorganization creditors	105.647	0	N/A
Advance to business partners	0	55.787	N/A
Accounts payable from properties acquisitions	0	0	N/A
Taxes and contributions payable	11.321	11.321	0.0%
Provision for risks	91.997	259.019	-64.5%
Provisions for works insurance	328	458	-28.4%
Deferred taxes and contributions	355.567	20.664	1620.7%
Provisions for investment losses	9.292	9.091	2.2%
Other Accounts Payable	27	17	58.8%
Total Noncurrent liabilities	**598.347**	**356.357**	**67.9%**
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)	-3.527.056	-3.923.376	-10.1%
Total Shareholders' Equity	**-852.013**	**-1.248.333**	**-31.7%**
Non-controlling interest	-1.747	-1.743	0.2%
Total Liabilities	**542.480**	**626.149**	**-13.4%**

EXHIBIT V – Inventory (100%)

PSV (R$ million) – 100%	Finished	Total
Brasília	45.1	45.1
Porto Alegre	38.1	38.1
Santos	5.6	5.6
Rio de Janeiro	4.7	4.7
Xangri-Lá	3.2	3.2
Aracaju	2.8	2.8
Nísia Floresta	2.3	2.3
Curitiba	2.2	2.2
Duque de Caxias	1.6	1.6
Paulínia	1.5	1.5
Campinas	1.3	1.3
Hortolândia	0.6	0.6
Belo Horizonte	0.5	0.5
Guarulhos	0.5	0.5
Valparaíso de Goiás	0.3	0.3
Cuiabá	0.3	0.3
São Paulo	0.3	0.3
Itaboraí	0.3	0.3
São José dos Campos	0.2	0.2
Manaus	0.1	0.1
Other regions	0.7	0.7
Total	**112.4**	**112.4**

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 operational performance, or as an alternative to operating cash flows or measure of liquidity. There is no 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.

Judicial Reorganization – A court-supervised and approved process adopted by a company in financial difficulties. The purpose of a Judicial Reorganization is to ensure the operational continuity of a company, while allowing it to renegotiate and settle existing debts with creditors, including suppliers, customers, and employees.

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, 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