



Braskem S.A.

**Quarterly information for the period ended on
June 30, 2024 and independent auditors'
review report**

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

Braskem S.A.

Statement of interim financial as of June 30, 2024

All amounts in millions of reais

Assets	Note	Consolidated		Parent company	
		Jun/24	Dec/23	Jun/24	Dec/23
Current assets					
Cash and cash equivalents	4	14,213	14,187	6,871	8,658
Financial investments	5	3,116	4,956	2,949	4,812
Trade accounts receivable	6	3,550	2,910	3,725	2,971
Inventories	7	13,512	12,532	9,908	9,263
Taxes recoverable	9	1,335	1,461	611	783
Recoverable income taxes		713	428	377	223
Derivatives	18.2	117	137	15	70
Other receivables		580	830	394	610
		37,136	37,441	24,850	27,390
Non-current assets held for sale	1	701		288	
		37,837	37,441	25,138	27,390
Non-current assets					
Taxes recoverable	9	1,495	1,370	1,142	1,073
Recoverable income taxes		261	292	261	292
Deferred tax assets	20(c)	10,069	6,443	9,062	5,846
Judicial deposits		174	178	175	169
Derivatives	18.2	163	210	41	132
Other receivables		338	309	130	119
Investments	10	164	165	25,509	21,909
Property, plant and equipment	11	39,817	38,405	16,126	16,430
Intangible assets	12	3,250	3,108	2,568	2,576
Right of use of assets	13(a)	3,493	3,820	1,939	2,175
		59,224	54,300	56,953	50,721
Total assets		97,061	91,741	82,091	78,111

The notes are an integral part of the interim financial statements.

Braskem S.A.

Statement of interim financial as of June 30, 2024

All amounts in millions of reais

Liabilities and shareholders' equity	Nota	Consolidated		Parent company	
		Jun/24	Dec/23	Jun/24	Dec/23
Current liabilities					
Trade payables	14	16,579	13,221	17,005	13,231
Borrowings and debentures	15	2,045	2,029	470	1,435
Braskem Idesa borrowings	16	808	739		
Derivatives	18.2	191	58	62	
Payroll and related charges		753	828	551	599
Taxes payable	19	464	387	404	319
Income taxes payable		217	11		
Sundry provisions	21	1,177	1,282	1,118	1,197
Accounts payable to related parties	8(b)			3,019	1,252
Provision - geological event in Alagoas	23	2,675	2,759	2,675	2,759
Lease	13(b)	1,012	978	527	538
Other payables		2,667	2,202	1,726	1,556
		28,588	24,494	27,557	22,886
Non-current liabilities held for sale	1	271			
		28,859	24,494	27,557	22,886
Non-current liabilities					
Borrowings and debentures	15	44,381	40,207	8,808	8,245
Braskem Idesa borrowings	16	12,705	10,511		
Derivatives	18.2	196	141		
Taxes payable	19	223	206	59	
Accounts payable to related parties	8(b)			39,574	35,886
Loan from non-controlling shareholders of Braskem Idesa	8(a)	3,027	2,490		
Deferred tax liabilities	20(c)	1,170	1,677		
Post-employment benefits		595	567	369	369
Legal provisions	22.1	792	1,095	792	1,089
Sundry provisions	21	715	943	715	887
Provision - geological event in Alagoas	23	2,137	2,481	2,137	2,481
Lease	13(b)	2,906	2,955	1,720	1,791
Other payables		321	695	275	485
		69,168	63,968	54,449	51,233
Shareholders' equity	24				
Capital		8,043	8,043	8,043	8,043
Capital reserve and treasury shares		11	27	11	27
Additional paid in capital		(475)	(488)	(475)	(488)
Other comprehensive income		320	(852)	320	(852)
Accumulated losses		(7,814)	(2,738)	(7,814)	(2,738)
Total attributable to the Company's shareholders		85	3,992	85	3,992
Non-controlling interest in subsidiaries		(1,051)	(713)		
		(966)	3,279	85	3,992
Total liabilities and shareholders' equity		97,061	91,741	82,091	78,111

The notes are an integral part of the interim financial statements.

Braskem S.A.

Statement of profit or loss as of June 30, 2024

All amounts in millions of reais

		Consolidated			
	Note	2Q2024	2Q2023	Jun/24	Jun/23
Net revenue	26	19,075	17,756	36,995	37,202
Cost of products sold	27	(17,685)	(17,298)	(34,394)	(35,759)
Gross profit		1,390	458	2,601	1,443
Income (expenses)					
Selling and distribution	27	(448)	(495)	(908)	(973)
Loss for impairment of trade accounts receivable and others from clients	27	99	(35)	56	(48)
General and administrative	27	(587)	(558)	(1,239)	(1,174)
Research and development	27	(106)	(81)	(212)	(175)
Results from equity investments		(22)	(2)	(27)	11
Other income	27	108	273	249	1,146
Other expenses	27	(591)	(1,200)	(718)	(1,374)
Loss before financial results and taxes		(157)	(1,640)	(198)	(1,144)
Financial results	28				
Financial expenses		(1,729)	(1,251)	(3,115)	(2,583)
Financial income		401	389	828	750
Derivatives and exchange rate variations, net		(4,535)	1,022	(5,606)	1,641
		(5,863)	160	(7,893)	(192)
Loss before income tax		(6,020)	(1,480)	(8,091)	(1,336)
Income taxes	20(a)	2,114	656	2,795	755
Net loss for the period		(3,906)	(824)	(5,296)	(581)
Attributable to:					
Company's shareholders		(3,735)	(771)	(5,080)	(586)
Non-controlling interest in subsidiaries		(171)	(53)	(216)	5
Net profit (loss) for the period		(3,906)	(824)	(5,296)	(581)
Earnings per share - basic and diluted - R\$	25				
Basic					
Common				(6.3736)	(0.7358)
Preferred shares class "A"				(6.3736)	(0.7358)
Preferred shares class "B"				(6.3736)	(0.7358)
Diluted					
Common				(6.3736)	(0.7358)
Preferred shares class "A"				(6.3736)	(0.7358)
Preferred shares class "B"				(6.3736)	(0.7358)

Braskem S.A.

Statement of profit or loss as of June 30, 2024

All amounts in millions of reais

	Note	Parent Company			
		2Q2024	2Q2023	Jun/24	Jun/23
Net revenue	26	12,510	12,337	24,564	25,969
Cost of products sold	27	(12,086)	(12,804)	(23,958)	(26,506)
Gross (loss) profit		424	(467)	606	(537)
Income (expenses)					
Selling and distribution	27	(277)	(255)	(519)	(536)
Loss for impairment of trade accounts receivable and others from clients	27	98	(39)	55	(56)
General and administrative	27	(385)	(375)	(798)	(815)
Research and development	27	(49)	(43)	(93)	(89)
Results from equity investments	10(c)	72	860	715	1,809
Other income	27	100	164	227	1,008
Other expenses	27	(565)	(1,132)	(658)	(1,325)
Loss before financial results and taxes		(582)	(1,287)	(465)	(541)
Financial results	28				
Financial expenses		(1,616)	(1,180)	(2,937)	(2,344)
Financial income		292	284	627	518
Derivatives and exchange rate variations, net		(3,379)	751	(4,497)	893
		(4,703)	(145)	(6,807)	(933)
Loss before income tax		(5,285)	(1,432)	(7,272)	(1,474)
Income taxes	20(a)	1,550	660	2,192	888
Net loss for the period		(3,735)	(772)	(5,080)	(586)
Earnings per share - basic and diluted - R\$	25				
Basic					
Common				(6.3736)	(0.7358)
Preferred shares class "A"				(6.3736)	(0.7358)
Preferred shares class "B"				(6.3736)	(0.7358)
Diluted					
Common				(6.3736)	(0.7358)
Preferred shares class "A"				(6.3736)	(0.7358)
Preferred shares class "B"				(6.3736)	(0.7358)

The notes are an integral part of the interim financial statements.

Braskem S.A.

Statement of other comprehensive income as of June 30, 2024

All amounts in millions of reais

	Note	Consolidated			
		2Q24	2Q23	Jun/24	Jun/23
Loss for the period		(3,906)	(824)	(5,296)	(581)
Other comprehensive income:					
Items that will be reclassified subsequently to profit or loss					
Fair value of cash flow hedge, net of taxes		(118)	123	(118)	227
Fair value of cash flow hedge from jointly-controlled, net of taxes		<u>1</u>	<u>3</u>	<u>1</u>	<u>(1)</u>
		(117)	126	(117)	226
Exchange variation of foreign, net of taxes	18.3 (a.i)	(1,566)	1,045	(1,870)	1,711
Exchange variation of foreign sales hedge - Braskem Idesa, net of taxes	18.3 (a.ii)	<u>(668)</u>	<u>553</u>	<u>(448)</u>	<u>1,199</u>
		(2,234)	1,598	(2,318)	2,910
Foreign subsidiaries currency translation adjustment		<u>2,912</u>	<u>(1,425)</u>	<u>3,420</u>	<u>(2,442)</u>
Total		<u>561</u>	<u>299</u>	<u>985</u>	<u>694</u>
Total other comprehensive income for the period		<u>(3,345)</u>	<u>(525)</u>	<u>(4,311)</u>	<u>113</u>
Attributable to:					
Company's shareholders		(2,991)	(611)	(3,914)	(114)
Non-controlling interest in subsidiaries		<u>(354)</u>	<u>86</u>	<u>(397)</u>	<u>227</u>
Total other comprehensive income for the period		<u>(3,345)</u>	<u>(525)</u>	<u>(4,311)</u>	<u>113</u>

	Note	Parent Company			
		2Q24	2Q2423	Jun/24	Jun/23
Loss for the period		(3,735)	(772)	(5,080)	(586)
Other comprehensive income:					
Items that will be reclassified subsequently to profit or loss					
Fair value of cash flow hedge, net of taxes		(118)	123	(118)	227
Fair value of cash flow hedge from jointly-controlled, net of taxes		<u>1</u>	<u>3</u>	<u>1</u>	<u>(1)</u>
		(117)	126	(117)	226
Exchange variation of foreign, net of taxes	18.3 (a.i)	(1,566)	1,045	(1,870)	1,711
Exchange variation of foreign sales hedge - Braskem Idesa, net of taxes	18.3 (a.ii)	<u>(500)</u>	<u>415</u>	<u>(335)</u>	<u>899</u>
		(2,066)	1,460	(2,205)	2,610
Foreign subsidiaries currency translation adjustment		<u>2,927</u>	<u>(1,425)</u>	<u>3,488</u>	<u>(2,364)</u>
Total		<u>744</u>	<u>161</u>	<u>1,166</u>	<u>472</u>
Total other comprehensive income for the period		<u>(2,991)</u>	<u>(611)</u>	<u>(3,914)</u>	<u>(114)</u>

Braskem S.A.

Statement of changes in equity All amounts in millions of reais

	Parent company and Consolidated												
	Attributed to shareholders' interest							Total					
	Capital Reserve and Treasury Shares			Profit reserves				Additional paid in capital	Other comprehensive income	Retained earnings (Accumulated losses)	Total Braskem shareholders' interest	Non-controlling interest in subsidiaries	shareholders' equity (net capital deficiency)
Capital	Treasury shares	Long-term incentive plans	Capital transactions	Legal reserve	Tax incentive	Retention of profits	Capital Reserve and Treasury Shares						
At January 1, 2023	8,043	(28)	39	6	473	1,127	226	(488)	(2,076)		7,322	(1,214)	6,108
Comprehensive income for the period:													
Net loss for the period										(586)	(586)	5	(581)
Exchange variation of foreign sales hedge, net of taxes										2,611	2,611	300	2,911
Fair value of cash flow hedge, net of taxes										226	226		226
Foreign subsidiaries currency translation adjustment									(2,365)		(2,364)	(78)	(2,442)
									472	(586)	(113)	227	114
Equity valuation adjustments:													
Realization of additional property, plant and equipment price-level restatement, net of taxes									(9)	9			(11)
Plano de incentivo de longo prazo			(11)								(11)		(11)
Exchange variation in hyperinflationary economy, net of taxes									23		23		23
			(11)						14	9	12		12
Contributions and distributions to shareholders:													
Incentive long term plan payments with treasury shares		28		(16)							12		12
Proceeds from sale of non-controlling interests												316	316
Non-controlling interest in acquired entity												129	129
Other												(5)	(5)
Adição por aquisição de controlada												62	62
		28		(16)							12	497	509
Balances at June 30, 2023	8,043		28	(10)	473	1,127	226	(488)	(1,590)	(577)	7,233	(490)	6,743
At January 1, 2024	8,043		37	(10)				(488)	(852)	(2,738)	3,992	(713)	3,279
Comprehensive income for the period:													
Net loss for the period										(5,080)	(5,080)	(216)	(5,296)
Exchange variation of foreign sales hedge, net of taxes									(2,206)		(2,206)	(112)	(2,318)
Fair value of cash flow hedge, net of taxes									(118)		(118)		(118)
Foreign currency translation adjustment									3,488		3,488	(68)	3,420
									1,164	(5,080)	(3,916)	(396)	(4,312)
Equity valuation adjustments:													
Realization of additional property, plant and equipment price-level restatement, net of taxes									(4)	4			(16)
Long term incentive plan			(16)								(16)		(16)
Exchange variation in hyperinflationary economy, net of taxes									12		12		12
			(16)						8	4	(4)		(4)
Contributions to shareholders:													
Capital increase												58	58
Goodwill impairment								13			13		13
								13			13	58	71
Balances at June 30, 2024	8,043		21	(10)				(475)	320	(7,814)	85	(1,051)	(966)

The notes are an integral part of the interim financial statements.

Braskem S.A.

Statement of cash flows as of June 30, 2024

All amounts in millions of reais

	Note	Consolidated		Parent company	
		Jun/24	Jun/23	Jun/24	Jun/23
Loss before income tax		(8,091)	(1,336)	(7,272)	(1,474)
Adjustments for reconciliation of profit or loss					
Depreciation and amortization	27	2,517	2,535	1,587	1,731
Results from equity-accounted investees	10(c)	27	(11)	(715)	(1,809)
Interest foreign exchange loss		8,448	(437)	5,875	1,007
(Reversals) Provisions, net	23	38	(116)	45	(72)
Provision geological event in Alagoas		388	1,149	388	1,149
Loss (Reversal) for impairment of trade accounts receivable and others		(56)	48	(55)	56
Gain/loss on sale of property, plant and equipment		100	56	37	34
		3,371	1,888	(110)	622
Changes in operating working capital					
Financial investments		1,928	89	2,058	78
Trade accounts receivable		(242)	22	(701)	(315)
Inventories		(478)	1,085	(651)	411
Taxes recoverable		108	(152)	95	73
Prepaid expenses					
Other receivables		372	(267)	186	(11)
Trade payables		1,595	640	3,530	473
Taxes payable		(175)	264	145	31
Sundry provisions		(559)	(646)	(622)	(614)
Geological event in Alagoas	23	(920)	(1,308)	(920)	(1,308)
Other payables		(308)	(253)	(42)	56
Cash generated from (used in) operations		4,692	1,362	2,968	(504)
Interest paid		(2,029)	(1,698)	(574)	(493)
Income taxes paid		(254)	(485)	(114)	(92)
Net cash generated from (used in) operating activities		2,409	(821)	2,280	(1,089)
Proceeds from the sale of fixed and intangible assets		54	35		1
Proceeds from the sale of investments of non-controlling interest			316		
Dividends received		2	6	13	15
Additions to investments in subsidiaries			(78)		(1,171)
Acquisitions to property, plant and equipment and intangible assets		(1,889)	(2,073)	(960)	(1,547)
Cash effect of non-current assets held for sale		(6)			
Net cash used in investing activities		(1,839)	(1,794)	(947)	(2,702)
Borrowings and debentures					
Issued		405	6,129	244	1,008
Payments		(1,621)	(1,852)	(1,289)	(50)
Braskem Idesa borrowings					
Issued		611			
Payments		(214)	(64)		
Related parties					
Issued				11	5,190
Payments				(1,764)	(1,404)
Lease		(489)	(561)	(322)	(305)
Proceeds from non-controlling capital contributions		32	129		
Net cash generated from (used in) financing activities		(1,281)	3,778	(3,120)	4,439
Exchange variation on cash of foreign subsidiaries		737	(389)		
Increase (decrease) in cash and cash equivalents		26	774	(1,787)	648
Represented by					
Cash and cash equivalents at the beginning of the period		14,187	12,466	8,658	4,187
Cash and cash equivalents at the end of the period		14,213	13,240	6,871	4,835
Increase (decrease) in cash and cash equivalents		26	774	(1,787)	648

The notes are an integral part of the interim financial statements.

Braskem S.A.

Statement of value added as of June 30, 2024

All amounts in millions of reais

	Consolidated		Parent company	
	Jun/24	Jun/23	Jun/24	Jun/23
Revenue	42,825	43,721	30,363	32,291
Sale of goods, products and services	42,803	42,785	30,312	31,486
Other (expenses) income, net	(34)	984	(4)	861
Loss for doubtful accounts	56	(48)	55	(56)
Inputs acquired from third parties	(36,880)	(38,497)	(26,483)	(29,619)
Cost of products, goods and services sold	(35,280)	(36,320)	(25,632)	(28,888)
Material, energy, outsourced services and others	(1,565)	(2,129)	(824)	(717)
Gain of assets	(35)	(48)	(27)	(14)
Gross value added	5,945	5,224	3,880	2,672
Depreciation, amortization and depletion	(2,517)	(2,535)	(1,587)	(1,731)
Net value added produced by the Company	3,428	2,689	2,293	941
Value added received in transfer	1,369	3,655	1,874	3,571
Results from equity investments	(27)	11	715	1,809
Financial income	1,396	3,644	1,159	1,762
Total value added to distribute	4,797	6,344	4,167	4,512
Personnel	1,132	1,177	657	693
Direct compensation	900	942	494	526
Benefits	188	189	118	120
FGTS (Government Severance Pay Fund)	44	46	45	47
Taxes, fees and contributions	(517)	1,739	494	1,553
Federal	(2,451)	(62)	(1,429)	(205)
State	1,904	1,739	1,904	1,739
Municipal	30	62	19	19
Remuneration on third parties' capital	9,478	4,009	8,096	2,852
Financial expenses	9,275	3,835	7,955	2,693
Rentals	203	174	141	159
Remuneration on own capital	(5,296)	(581)	(5,080)	(586)
Profit for the period	(5,080)	(586)	(5,080)	(586)
Non-controlling interest in subsidiaries	(216)	5		
Value added distributed	4,797	6,344	4,167	4,512

The notes are an integral part of the interim financial statements.

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Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reals, except as otherwise stated

1 Operations

Braskem S.A. (“Parent Company” or Braskem) is a public corporation headquartered in Camaçari, Bahia (“BA”), which, jointly with its subsidiaries (“Company”), is controlled by Novonor S.A. (“Novonor”), which directly and indirectly holds interests of 50.11% and 38.32% in its voting and total capital, respectively. The ultimate parent company of Braskem is Kieppe Patrimonial S.A.

The Braskem’s shares are traded on B3 S.A. Brasil, Bolsa, Balcão (“B3”), under the tickers BRKM3, BRKM5 and BRKM6, on the New York Stock Exchange (“NYSE”) under the ticker BAK and on the Madrid Stock Exchange (“LATIBEX”) under the ticker XBRK.

Braskem is engaged in the manufacture, sale, import and export of chemicals, petrochemicals and fuels, the production, supply and sale of utilities such as steam, water, compressed air and industrial gases, as well as the provision of industrial services and the production, supply and sale of electric energy and gas for its own use and use by other companies. Braskem also invests in other companies.

The Company has industrial plants in Brazil, the United States, Germany and Mexico. The units produce thermoplastic resins, such as polyethylene (“PE”), polypropylene (“PP”), polyvinyl chloride (“PVC”) and other basic petrochemicals.

As of June 30, 2024, the consolidated balance sheet reflects a working capital (defined as total current assets minus total current liabilities) positive amounting to R\$ 8,978 in the consolidated position and a negative R\$ 2,419 in the parent company. Additionally, there’s an equity negative position of R\$ 966 in the consolidated and a positive position amounting R\$ 85 in the parent company, primarily affected by the currency exchange impact due to the Brazilian Real devaluation against US Dollar in the first half of 2024 (refer to note 28).

The Company generated cash flow from operating activities amounting to R\$ 2,409 in the consolidated position and R\$ 2,280 in the parent company as of June 30, 2024. Borrowings are predominantly due in the long-term, with 92% denominated in US dollars, consistent with the Company’s Financial Policy. The Company is comfortable with this US dollar exposure since a significant portion of the operational cash expected to be generated in the upcoming years, which will be allocated to settle these borrowings, is either directly or indirectly in US dollars.

When Brazilian real experiences a significant depreciation against the US dollar, the Company faces an adverse effect from currency exchange fluctuations on its borrowings. Also, devaluations of the Brazilian real to the US dollar positively influences the Company’s cash generation, allowing it to effectively manage its exposure to US dollar. In 2024, the real depreciated by 15% in comparison to the US dollar. The negative currency exchange fluctuation during this period will impact cash flow at the borrowing maturity, thus concentrated on the long term due to Braskem’s debt profile, without compromising its liquidity position for at least the subsequent 12 months following the disclosure of these quarterly information.

Non-current assets held for sale

The Company is conducting the sale process of its interest in Cetrel aiming to enhance its potential growth as long as the operational safety conditions at the Camaçari Petrochemical Complex in Bahia are maintained. In June 2024, the Company signed an investment agreement with Solví Essencis Ambiental

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reals, except as otherwise stated

S.A. ("Solví") and GRI - Gerenciamento de Resíduos Industriais S.A. ("GRI") for the transfer of all common shares issued by Cetrel.

The Transaction will comprise (i) the sale of up to 498,436 common shares issued by Cetrel held by Braskem to GRI; (ii) subscription, by Braskem, of new common shares to be issued by GRI, through capital increase, which will be fully paid by Braskem, through the equity contribution of 771,592 common shares issued by Cetrel held by Braskem; and (iii) transfer, by Solví, of industrial waste management assets and services of the same nature, to GRI. With the Transaction, Solví will hold 50.1% and Braskem will hold 49.9% of GRI's capital stock. The transaction provided for in the investment agreement is subject to the implementation of precedent conditions, including the approval of the competent authorities.

The transaction aims to strengthen Cetrel, a leading company in industrial environmental solutions (for water and wastewater treatment, as well as environmental consulting), and transform GRI into a platform for national growth in the sector, ensuring operational excellence and environmental sustainability.

Non-current assets held for sale related to the investment in Cetrel are allocated in other segments and are measured by their fair value their fair value as demonstrated below:

	Jun/24
Cash and cash equivalents	6
Financial investments	107
Accounts receivable	77
Deferred income tax and social contribution	104
Property, plant and equipment	366
Other assets	41
Non-current assets classified as held for sale	701
Trade payables	(23)
Borrowings	(93)
Provisions and claims	(25)
Deferred income tax and social contribution	(70)
Other liabilities	(60)
Liabilities directly associated with non-current assets classified as held for sale	(271)
Cetrel's total equity	430
Eliminated transaction on consolidated position	22
Non-controlling interests	(164)
Non-current assets classified as held for sale (parent company)	288
Additional paid in capital (i)	475
Total group of assets from Cetrel held for sale	763

(i) Refers to the difference between the consideration given and the aggregate book value of the assets and liabilities acquired on acquisition date of Cetrel, recorded in Braskem's equity due to the adoption of the predecessor accounting policy in 2017, arising from the business combination of entities under common control. The amounts are part of the cost of acquisition of the investment in Cetrel and, therefore, will be written off upon the sale of non-current assets held for sale. In June 2024, paid in capital was adjusted by R\$13, as a result of the recognition of a impairment, this amount is registered in results from equity investments in the income statement.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

Cetrel's profit and loss were included in the Income Statement for the period and are shown below:

	Jun/2024
Net revenue	206
Cost of products sold and services provided	(115)
Gross profit	91
Operational expenses	(9)
Financial results	7
Profit before income tax and social contribution	89
Current and deferred income tax and social contribution	(20)
Net profit for the period	69
Attributable to Braskem	44
Attributable to non-controlling interest	25

Climate event in Rio Grande do Sul - Brazil

In early May 2024, due to the extreme climate event that hit the state of Rio Grande do Sul in Brazil, the Company carried out a scheduled shutdown process of its plants located at the Triunfo Petrochemical Complex – RS. At the end of that month, the process of gradual resumption of plant operations began. As a result of the climate event, the Company recognized a R\$172 expense on the income statement from which R\$158 refers to idleness recognized on the Cost of products sold. There was no significant increase in credit risk and default probability of customers located in the state, as well as no material effects on the recoverability of assets or either changes in measurements of fair value or provisions.

2 Basis of preparation and presentation of the quarterly information

The parent company quarterly Information (“Quarterly Information”) was prepared and is presented in accordance with the Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting, issued by the Accounting Pronouncements Committee (CPC) and approved by the Brazilian Securities and Exchange Commission (CVM) and the consolidated quarterly Information was prepared and is presented in accordance with the Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting, issued by the Accounting Pronouncements Committee (CPC) and approved by the Brazilian Securities and Exchange Commission (CVM) and IAS 34 - Interim Financial Reporting, as issued by the International Accounting Standards Board. All relevant information specific to the Interim Information, and only it, is being highlighted, and has been used by the Company’s Management.

This quarterly information should be read together with the financial statements of the Company for the year ended December 31, 2023, which comprise a complete set of the notes.

This quarterly Information is presented in Brazilian Real, which is the Parent Company’s functional currency. All amounts have been rounded to the nearest million unless otherwise stated.

The same accounting policies were applied in this quarterly information as those applied in the preparation of the Company’s annual financial statements related to the year ended December 31, 2023.

Braskem S.A.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

The judgments and assumptions made by management in the use of estimates when preparing this quarterly Information did not differ significantly from those described in the financial statements as of December 31, 2023.

The issue of these quarterly Information was authorized by the Executive Board on August 7, 2024.

The consolidated quarterly information includes the Parent Company and the following entities:

	Headquarter	Total and voting interest (%)	
		Jun/24	Dec/23
Direct subsidiaries			
BM Insurance Company Limited ("BM Insurance")	Bermuda	100	100
Braskem Argentina S.A. ("Braskem Argentina")	Argentina	100	100
Braskem Finance Limited ("Braskem Finance")	Cayman Islands	100	100
Braskem Mexico, S. de RL de C.V. ("Braskem México")	Mexico	100	100
Braskem Netherlands B.V. ("Braskem Holanda")	Netherlands	100	100
Braskem Petroquímica Chile Ltda. ("Braskem Chile")	Chile	100	100
Oxygea Ventures Ltda. ("Oxygea")	(i) Brazil	100	100
Cetrel	(ii) Brazil	63.7	63.7
Voqen Energia Ltda. ("Voqen")	Brazil	100	100
Wise Plásticos Ltda ("Wise")	Brazil	61.1	61.1
<i>Special Purpose Entities</i>			
Fdo. Invest. Caixa Júpiter Multimercado Crédito Privado Longo Prazo ("FIM Júpiter")	Brazil	100	100
Fdo. Invest. Santander Netuno Multimercado Crédito Privado Longo Prazo ("FIM Netuno")	Brazil	100	100
Indirect subsidiaries			
Braskem Green S.A.	Brazil	100	100
B&TC B.V. ("B&TC")	Netherlands	60	60
Braskem America Finance Company ("Braskem America Finance")	USA	100	100
Braskem America, Inc. ("Braskem America")	USA	100	100
Braskem Europe GmbH ("Braskem Alemanha")	Germany	100	100
Braskem Idesa S.A.P.I. ("Braskem Idesa")	Mexico	75	75
Braskem Idesa Servicios S.A. de C.V. ("Braskem Idesa Serviços")	Mexico	75	75
Braskem India Private Limited ("Braskem India")	India	100	100
Braskem Mexico Proyectos S.A. de C.V. SOFOM ("Braskem México Sofom")	Mexico	100	100
Braskem Mexico Servicios S. RL de C.V. ("Braskem México Serviços")	Mexico	100	100
Braskem Netherlands Finance B.V. ("Braskem Holanda Finance")	Netherlands	100	100
Braskem Netherlands Green B.V. ("Braskem Holanda Green")	Netherlands	100	100
Braskem Netherlands Inc. B.V. ("Braskem Holanda Inc.")	Netherlands	100	100
Braskem Siam Company Limited ("Braskem Siam")	Thailand	51	51
Braskem Trading & Shipping B.V. ("BTS")	Netherlands	100	100
Distribuidora de Água Camaçari S.A. ("DAC")	(i) Brazil	63.7	63.7
ER Plastics B.V. ("ER Plastics")	Netherlands	60	60
Terminal Química Puerto México ("Terminal Química")	Mexico	37.5	37.5

(*) In the period ended June 30, 2024, there were no changes in the interests in total and voting capital compared to December 2023, except for the operation of the companies below:

(i) The name of Braskem Ventures Ltda. was changed to Oxygea Ventures Ltda.

(ii) On March 31, 2024, the subsidiaries Cetrel and DAC were classified as "Non-current assets held for sale" and "Liabilities related to non-current assets held for sale." This classification was described in detail in Note 1.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

The subsidiaries with a functional currency different from Brazilian Real (R\$) are listed below:

Subsidiaries	Functional currency
Braskem Alemanha, B&TC e ER Plastics	Euro
BM Insurance, Braskem America, Braskem America Finance, Braskem Holanda, Braskem Holanda Finance, Braskem Holanda Inc., Braskem México Sofom, Braskem Holanda Green, BTS, Braskem Siam e Terminal Química.	U.S.dollar ("US\$")
Braskem Idesa, Braskem Idesa Serviços, Braskem México e Braskem México Serviços	Mexican peso
Braskem Argentina	Argentinean peso
Braskem Chile	Chilean peso
Braskem Índia	Rupee

3 New accounting standards applicable in the current year

The following changes of accounting standards became effective on January 1, 2024:

- Classification of liabilities as current or non-current (amendments to CPC26(R1)/IAS1);
- Non-current liabilities with covenants (amendments to CPC26/IAS1);
- Lease liabilities in a sale and leaseback transaction (Amendments to CPC06/IFRS16);
- Supplier finance arrangements (amendments to CPC40/IFRS7 and CPC03/IAS7); and
- Review of Technical Pronouncement CPC 09 (R1) - Statement of Value Added (DVA).

Adoption of the amendments did not have any material impact on the disclosures or amounts presented in this quarterly Information.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

4 Cash and cash equivalents

		Consolidated		Parent company	
		Jun/24	Dec/23	Jun/24	Dec/23
Cash					
Domestic market		1,212	1,555	1,211	1,553
Foreign market	(i)	3,811	3,784		
Cash equivalents:					
Domestic market		5,706	7,186	5,660	7,105
Foreign market	(i)	3,484	1,662		
Total		14,213	14,187	6,871	8,658

(i) On June 30, 2024, it includes R\$1,327 of cash and R\$391 of cash equivalents (2023: R\$1,284 of cash and R\$278 of cash equivalents) of Braskem Idesa and its subsidiaries, which cannot be used by other subsidiaries of the Company.

Cash equivalents in Brazil are represented mainly by fixed-income instruments and time deposits, such as bank deposit certificates (“CDBs”), treasury bonds, financial bills, debentures, and shares of fixed income investment funds. These assets may be directly held by the Company or through its exclusive funds, FIM Jupiter and FIM Netuno. Average yield of cash equivalents is presented jointly with financial investments (see note 6).

The cash equivalents abroad consist of fixed income instruments (Time Deposit) and interest bearing accounts.

5 Financial investments

		Consolidated		Parent company	
		Jun/24	Dez/23	Jun/24	Dez/23
Fair value through profit or loss					
LFT’s and LF’s	(i)	2,727	4,680	2,593	4,638
Restricted funds investments	(ii)	329	164	329	147
Other		81	130	27	27
Total		3,137	4,974	2,949	4,812
Current assets		3,116	4,956	2,949	4,812
Non-current assets	(iii)	21	18		
Total		3,137	4,974	2,949	4,812

(i) These refer to Brazilian floating-rate government bonds (“LFTs”) issued by the Brazilian federal government and floating-rate bonds (“LFs”) issued by financial institutions with the objective of immediate negotiation or for future sale.

(ii) Includes the following amounts: R\$139 (2023: R\$115) in restricted funds used in the Program for Relocation of Residents in Alagoas (Note 23.1(i)); and R\$190 (2023: R\$49) of balance associated with debt guarantee borrowing by Braskem Holanda.

(iii) On the Financial Position, the balance of non-current assets is presented under Other assets.

In the period ended June 30, 2024, financial investments and cash equivalents (Note 4) in Brazilian R\$ had average yield of 102.99% of the Interbank Certificate of Deposit (“CDI”) rate p.a. (2023: 101.37%) and financial investments and cash equivalents in foreign currency (Note 4) had average yield of 5.68% p.a. (2023: 5.30% p.a.).

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

6 Trade accounts receivable

The Company's average receivables term is 30 days; therefore, the carrying value of the trade accounts receivable reasonably approximates their fair value.

The Company realizes part of its trade accounts receivable through the sale of trade notes to funds and financial institutions that acquire receivables. These operations are not entitled to recourse and substantial risks and benefits over the receivables are transferred and the trade accounts receivable are derecognized.

As of June 30, 2024, the amounts of trade accounts receivable transferred and written off maturing after June 30, 2024 were R\$ 2.7 billion in the Parent Company and R\$ 4.7 billion in the Consolidated (2023: R\$ 2.5 billion in the Parent Company and R\$ 4.1 billion in the Consolidated).

Losses recognized at the date of transfer of trade accounts receivable mentioned above were R\$ 48 in the Parent Company and R\$ 64 in the Consolidated (2023: R\$ 45 in the Parent Company and R\$ 56 in the Consolidated), recorded under financial expenses.

	Note	Consolidated		Parent company	
		Jun/24	Dec/23	Jun/24	Dec/23
Customers					
Domestic market					
Third parties		1,779	1,273	1,696	1,151
Related parties	8	24	14	146	32
		1,803	1,287	1,842	1,183
Foreign market					
Third parties		1,863	1,808	359	421
Related parties	8			1,631	1,526
		1,863	1,808	1,990	1,947
Expected credit losses		(116)	(185)	(107)	(159)
Total		3,550	2,910	3,725	2,971

7 Inventories

	Consolidated		Parent company	
	Jun/24	Dec/23	Jun/24	Dec/23
Finished goods	7,973	7,164	5,356	4,833
Semi-finished goods	445	505	445	505
Raw materials, production inputs and packaging	2,537	2,480	2,028	2,056
Maintenance materials	994	934	502	487
Advances to suppliers	189	157	204	90
Imports in transit	1,374	1,292	1,373	1,292
Total	13,512	12,532	9,908	9,263

On June 30, 2024, the provision for loss in inventories is R\$ 305 in the Consolidated and R\$ 279 in the Parent Company (2023: R\$ 351 in the Consolidated and R\$ 301 in the Parent Company).

Braskem S.A.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

8 Related parties

(a) Consolidated

	Balances at June 30, 2024				Balances at December 31, 2023			
	Associates companies, Jointly-controlled investment and Related companies				Associates companies, Jointly-controlled investment and Related companies			
	Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (i)	Total	Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (i)	Total
Statement of financial position								
Assets								
Current								
Trade accounts receivable		6	18	24		8	6	14
Inventories (advance to suppliers)		186		186		56		56
Dividends and interest on capital			1	1			3	3
Non-current								
Other receivables - Related parties		20	32	52		26	30	56
Total assets		212	51	263		90	39	129
Liabilities								
Current								
Trade payables	40	1,661	12	1,713	33	1,057	13	1,103
Other		255		255		255		255
Non-current								
Loan to non-controlling shareholders of Braskem Idesa			3,027	3,027			2,490	2,490
Total liabilities	40	1,916	3,039	4,995	33	1,312	2,503	3,848
Transactions								
Six-month period ended June 30, 2024								
Six-month period ended June 30, 2023								
Associates companies, Jointly-controlled investment and Related companies								
Associates companies, Jointly-controlled investment and Related companies								
	Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (i)	Total	Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (i)	Total
Sales of products		41	210	251		88	196	284
Purchases of raw materials, finished goods services and utilities	(30)	(8,489)	(63)	(8,582)	(153)	(8,260)	(59)	(8,472)
Financial income			45	45		12	400	412
Financial expenses			(404)	(404)			(69)	(69)
Private pension			(29)	(29)			(39)	(39)
Post-employment benefits plan ("EPE")								
Other income (expenses)		9		9	(11)			(11)

(i) Borealis, Grupo Idesa, Refinaria de Petróleo Riograndense S.A., Ventos de Santa Amélia Energia Renováveis S.A., Ventos de Santo Abelardo Energia Renováveis S.A., Ventos de Santo Artur Energia Renováveis S.A., Vexty e Bioglycols LLC.

Braskem S.A.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

(b) Parent Company

	Balances at June 30, 2024									
	Associates companies, Jointly-controlled investment and Associates companies					Related companies				
	Braskem Holanda	Braskem Holanda Inc	Braskem America	Braskem Argentina	FIM Júpiter e Netuno	Other (i)	Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (ii)	Total
Statement of financial position										
Assets										
Current										
Cash and equivalents					2,368					2,368
Financial investments					2,758					2,758
Trade accounts receivable	1,403		9	219		122		6	18	1,777
Inventories (advance to suppliers)							186			186
Dividends and interest on capital									1	1
Other receivables - Related parties	22					41				63
Non-current										
Other receivables								20	32	52
Total assets	1,425		9	219	5,126	163		212	51	7,205
Liabilities										
Non-current										
Trade payables	12,928					153	40	1,661	12	14,794
Accounts payable to related parties										
Advance to export		2,939	15							2,954
Other payables	64									64
Other								255		255
Non-current										
Borrowings										
Accounts payable to related parties		39,113	461							39,574
Total liabilities	12,992	42,052	476			153	40	1,916	12	57,641
	Associates companies, Jointly-controlled investment and Associates companies					Six-month period ended June 30, 2024				
	Associates companies, Jointly-controlled investment and Associates companies					Related companies				
	Braskem Holanda	Braskem Holanda Inc	Braskem America	Braskem Argentina	FIM Júpiter e Netuno	Other (i)	Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (ii)	Total
Transactions										
Sales of products	2,477		36	168		115		41	210	3,047
Purchases of raw materials, finished products services and utilities	(8,839)		(26)			(335)	(30)	(8,489)	(63)	(17,782)
Financial income	6				290				2	298
Financial expenses	(1,663)	(7,075)	(74)	26		2			(2)	(8,786)
Private pension									(28)	(28)
Other income (expenses)	2					99		9		110

(i) Braskem Chile, Braskem Idesa, Braskem Europe Alemanha, Wise, DAC., Voçen e Braskem Holanda Green and Oxygea.

(ii) Borealis, Refinaria de Petróleo Riograndense S.A., Ventos de Santa Amélia Energia Renováveis S.A., Ventos de Santo Abelardo Energia Renováveis S.A., Ventos de Santo Artur Energia Renováveis S.A. e Vexty and Bioglycols LLC.

Braskem S.A.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in millions Reais, except as otherwise stated

	Associates companies, Jointly-controlled investment and Associates companies							Balances at December 31, 2023		
	Braskem Finance	Braskem Holanda	Braskem Holanda Inc	Braskem America	Braskem Argentina	FIM Júpiter e Netuno	Other (i)	Related companies		
								Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (ii)
Balço patrimonial										
Assets										
Current										
Cash and equivalents						3,899				3,899
Financial investments						4,779				4,779
Trade accounts receivable		1,390		23	113		18	8	6	1,558
Inventories (advance to suppliers)								56		56
Dividends and interest on capital							11		3	14
Other receivables - Related parties		34		9			4			47
Non-current										
Other receivables								26	30	56
Total assets		1,424		32	113	8,678	33	90	39	10,409
Liabilities										
Non-current										
Trade payables		9,606		11			35	32	1,057	10,754
Accounts payable to related parties										
Advance to export		5	1,065	13						1,083
Other payables		169								169
Other								255		255
Non-current										
Borrowings										
Accounts payable			35,484	402						35,886
Total liabilities		9,780	36,549	426			35	32	1,312	48,147
	Associates companies, Jointly-controlled investment and Associates companies							Six-month period ended June 30, 2023		
	Braskem Finance	Braskem Holanda	Braskem Holanda Inc	Braskem America	Braskem Argentina	FIM Júpiter e Netuno	Other (i)	Related companies		
								Novonor and subsidiaries and associates	Petrobras and subsidiaries	Other (ii)
Transactions										
Sales of products		2,590		39	88		71		88	3,072
Purchases of raw materials, finished products										
services and utilities		(9,641)					(164)	(152)	(8,260)	(18,276)
Financial income	256	597	2,345	31		214			1	3,444
Financial expenses	(2)	(146)	(1,338)	(15)	(7)		(2)		(3)	(1,513)
Private pension									(37)	(37)

(i) Braskem Alemanha, Braskem Chile, Braskem Idesa, Braskem Netherlands Finance, Cetrel, Lantana and Voqen.

(ii) Borealis, Grupo Idesa, Refinaria de Petróleo Riograndense S.A and Vexty.

Braskem S.A.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in thousands Reals, except as otherwise stated

(c) New and/or renewed agreements with related companies

In the period ended as of June 30, 2024, the main agreement entered into with related parties was as follows:

On June 27, 2024, the Company signed the second amendment to extend the term of the service agreement with Transpetro, for ship loading and unloading service through pipeline and product storage in tanks, with duration until June 30, 2028. The maximum amount of the agreement is estimated at R\$970.

(d) Compensation of key management personnel

Statement of profit or loss transactions	Consolidated	
	Jun/24	Jun/23
Remuneration		
Wages and recurring benefits	25	28
Short-term variable compensation	21	11
Long term incentive plan	5	8
Total	51	47

9 Taxes recoverable

	Consolidated		Parent company	
	Jun/24	Dec/23	Jun/24	Dec/23
Parent Company and subsidiaries in Brazil				
Value-added tax on sales and services (ICMS)	790	604	790	604
ICMS - credits from PP&E	363	391	339	368
Social integration program (PIS) and social contribution on revenue (Cofins)	22	353	20	353
PIS and Cofins - credits from PP&E	480	461	474	456
Other	130	81	130	75
Foreign subsidiaries				
Value-added tax ("VAT")	907	832		
Other	138	109		
Total	2,830	2,831	1,753	1,856
Current assets	1,335	1,461	611	783
Non-current assets	1,495	1,370	1,142	1,073
Total	2,830	2,831	1,753	1,856

Braskem S.A.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in thousands Reals, except as otherwise stated

10 Investments

(a) Information on investments

	Net profit (loss) for the period		Equity	
	Jun/24	Jun/23	Jun/24	Dec/23
Direct subsidiaries				
BM Insurance	(7)	(3)	2	9
Braskem Argentina	(32)	7	(4)	16
Braskem Chile	3	3	64	56
Braskem Finance		(16)		
Braskem Holanda	779	1,799	25,103	21,189
Braskem México	23	(24)	350	377
Oxygea	(8)	(13)	73	81
Voqen	(20)		28	49
Wise	3	(2)	155	131
Indirect subsidiaries				
B&TC	1	(1)	61	55
Braskem Alemanha	92	341	5,475	4,688
Braskem America	108	230	5,181	4,406
Braskem America Finance	(8)	(7)	(284)	(240)
Braskem Netherland Finance	(26)	(42)	370	347
Braskem Netherland Inc	(29)	(38)	460	428
Braskem Green	24		893	868
Braskem Idesa	(1,147)	3	(7,515)	(5,511)
Braskem Idesa Serviços	2	2	54	49
Braskem Índia			2	2
Braskem México Proyectos	27	52	2,877	2,411
Braskem México Serviços				
Braskem Siam			8	
BTS	(i)	688	3,009	
ER Plastics	(8)	(8)	(32)	(21)
Terminal Química	99	(11)	1,108	895
Jointly-controlled investment				
Refinaria de Petróleo Riograndense S.A.	(33)	24	99	127
Bioglycols LLC	(10)	(7)	85	77
Associate				
Borealis Brasil S.A.	32	33	322	288

(i) In 2024, Braskem Holanda transferred to BTS the operation of certain sea freight and commercial contracts for the purchase and sale of chemical and feedstock.

Braskem S.A.

Management notes to the parent company and consolidated quarterly information as of June 30, 2024

All amounts in thousands Reals, except as otherwise stated

(b) Changes in investments and provision for losses in subsidiaries: Parent company

	Subsidiaries	Domestic associate and jointly- controlled investment	Total
Investments			
Balances at December 31, 2023	21,809	100	21,909
Equity of investments	696	7	703
Equity valuation adjustments	(335)	2	(333)
Currency translation adjustments	3,488		3,488
Transfer to non-current assets held for sale	(258)		(258)
Balances at June 30, 2024	25,400	109	25,509
Provision for loss in subsidiaries (i)			
Balances at December 31, 2023	(13)		(13)
Reversal provision for loss	(1)		(1)
Currency translation adjustments	10		10
Balances at June 30, 2024	(4)		(4)

(i) Provision for loss in subsidiaries are registered in other long-term liabilities in the balance sheet.

(c) Results from equity-accounted investees

	Parent company	
	Jun/24	Jun/23
Equity method	703	1,809
Impairment loss	13	
Reversal of provision for losses	(1)	
Total	715	1,809

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(d) Impact on the consolidation of Braskem Idesa

The Company presents the financial information of the subsidiary Braskem Idesa, which has a significant non-controlling interest. The amounts disclosed do not consider the eliminations between the Companies:

	Braskem Idesa Consolidated (i)	
	Jun/24	Dec/23
Statements of financial position		
Current assets	3,546	3,525
Non-current assets	18,791	16,477
Total assets	22,337	20,002
Current liabilities	2,230	2,138
Non-current liabilities	26,548	22,276
Total liabilities	28,778	24,414
Shareholders' equity	(6,441)	(4,412)
Total liabilities and shareholders' equity	22,337	20,002
Statement of profit or loss	Jun/24	Jun/23
Net revenue	2,619	2,395
Loss for the period	(1,314)	(152)
Statement of cash flows		
Net cash (used) generated from operating activities	680	(587)
Net cash generated (used) in investing activities	(824)	(118)
Net cash generated (used) in financing activities	181	(84)
Exchange variation on cash and cash equivalents	118	83
increase (decrease) in cash and cash equivalents	155	(706)

(i) Consolidation of Braskem Idesa with its subsidiaries Braskem Idesa Serviços and Terminal Química.

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All amounts in thousands Reais, except as otherwise stated

11 Property, plant and equipment

	Consolidated					
	Lands	Buildings and Improvements	Machinery, Equipment and Facilities	Projects and Stoppage in Progress	Others	Total
Net book value	668	4,966	25,218	6,308	603	37,763
Cost	668	8,528	58,708	6,308	2,317	76,529
Accumulated depreciation		(3,562)	(33,490)		(1,714)	(38,766)
Balance as of December 31, 2022	668	4,966	25,218	6,308	603	37,763
Acquisitions		2	121	1,911	3	2,037
Additions through acquisition of ER Plastics		9	34	1	4	48
Foreign currency translation adjustment	(11)	189	30	(7)	(4)	197
Transfers by concluded projects	2	89	1,306	(1,513)	116	
Disposals		(1)	(95)	(33)		(129)
Depreciation		(112)	(1,797)		(80)	(1,989)
Net book value	659	5,142	24,817	6,667	642	37,927
Cost	659	8,817	60,199	6,700	2,436	78,811
Accumulated depreciation		(3,675)	(35,382)	(33)	(1,794)	(40,884)
Balances at June 30, 2023	659	5,142	24,817	6,667	642	37,927
Net book value	603	5,210	25,204	6,550	838	38,405
Cost	603	8,991	62,163	6,550	2,739	81,046
Accumulated depreciation		(3,781)	(36,959)		(1,901)	(42,641)
Balance as of December 31, 2023	603	5,210	25,204	6,550	838	38,405
Acquisitions		2	148	1,711	16	1,877
Foreign currency translation adjustment	27	316	1,287	207	18	1,855
Transfers by concluded projects		39	1,763	(1,908)	106	
Disposals		(5)	(41)		(8)	(54)
Transfers to right of use of assets	(14)	(79)	(101)	(40)	(121)	(355)
Depreciation		(104)	(1,712)		(95)	(1,911)
Net book value	616	5,379	26,548	6,520	754	39,817
Cost	616	9,342	65,715	6,520	2,590	84,783
Accumulated depreciation		(3,963)	(39,167)		(1,836)	(44,966)
Balances at June 30, 2024	616	5,379	26,548	6,520	754	39,817

	Parent company					
	Lands	Buildings and Improvements	Machinery, Equipment and Facilities	Projects and Stoppage in Progress	Others	Total
Net book value	344	641	11,079	4,402	402	16,868
Cost	344	2,002	36,689	4,402	1,627	45,064
Accumulated depreciation		(1,361)	(25,610)		(1,225)	(28,196)
Balance as of December 31, 2022	344	641	11,079	4,538	402	16,868
Acquisitions			98	1,368	1	1,467
Transfers by concluded projects		2	1,165	(1,248)	81	
Disposals			(40)			(40)
Depreciation		(29)	(1,255)		(55)	(1,339)
Net book value	344	614	11,047	4,522	429	16,956
Cost	344	2,004	37,768	4,522	1,709	46,347
Accumulated depreciation		(1,390)	(26,721)		(1,280)	(29,391)
Balances at June 30, 2023	344	614	11,047	4,522	429	16,956
Net book value	344	614	10,670	4,264	538	16,430
Cost	344	2,034	38,660	4,264	1,904	47,206
Accumulated depreciation		(1,420)	(27,990)		(1,366)	(30,776)
Balance as of December 31, 2023	344	614	10,670	4,264	538	16,430
Acquisitions			84	855		939
Transfers by concluded projects		27	1,597	(1,685)	61	(48)
Disposals			(42)		(6)	(48)
Depreciation		(22)	(1,109)		(64)	(1,195)
Net book value	344	619	11,200	3,434	529	16,126
Cost	344	2,059	39,237	3,434	1,929	47,003
Accumulated depreciation		(1,440)	(28,037)		(1,400)	(30,877)
Balances at June 30, 2024	344	619	11,200	3,434	529	16,126

Capitalized charges in the six-month period ended June 30, 2024 were R\$138 in the Consolidated and R\$125 in

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the Parent Company (June 30, 2023: R\$150 in Consolidated and R\$136 in the Parent Company).

On June 30, 2024, the acquisitions of property, plant and equipment on instalment payments totaled R\$12 in the Consolidated and R\$7 in the Parent Company (June 30, 2023: R\$393 in the Consolidated and R\$364 in the Parent Company).

Based on Management's analysis, the carrying amount does not exceed its recoverable amount on June 30, 2024.

12 Intangible assets

	Consolidated				
	Goodwill	Brands and Patents	Software licenses	Customers and Suppliers Agreements	Total
Net book value	2,087	320	433	182	3,022
Cost	2,087	566	1,268	461	4,382
Accumulated amortization		(246)	(835)	(279)	(1,360)
Balance as of December 31, 2022	2,087	320	433	182	3,022
Acquisitions			36		36
Ativos decorrentes da aquisição da Wise	61			8	69
Foreign currency translation adjustment	(1)	11	1	(4)	7
Amortization		(6)	(39)	(12)	(57)
Net book value	2,147	325	431	174	3,077
Cost	2,147	577	1,305	465	4,494
Accumulated amortization		(252)	(874)	(291)	(1,417)
Balances at June 30, 2023	2,147	325	431	174	3,077
Net book value	2,173	323	468	144	3,108
Cost	2,173	581	1,386	440	4,580
Accumulated amortization		(258)	(918)	(296)	(1,472)
Balance as of December 31, 2023	2,173	323	468	144	3,108
Acquisitions			164		164
Foreign currency translation adjustment			8	4	35
Transferência para "ativos não circulantes mantidos para venda"	5	18	(1)		(1)
Other write-offs			(1)		(1)
Amortization		(6)	(39)	(10)	(55)
Net book value	2,178	335	599	138	3,250
Cost	2,178	599	1,557	444	4,778
Accumulated amortization		(264)	(958)	(306)	(1,528)
Balances at June 30, 2024	2,178	335	599	138	3,250

	Parent company				
	Goodwill	Brands and Patents	Software licenses	Customers and Suppliers Agreements	Total
Net book value	2,059	63	326	113	2,561
Cost	2,059	251	931	391	3,632
Accumulated amortization		(188)	(605)	(278)	(1,071)
Balance as of December 31, 2022	2,059	63	326	113	2,561
Acquisitions			26		26
Amortization		(2)	(22)	(9)	(33)
Net book value	2,059	61	330	104	2,554
Cost	2,059	251	957	391	3,658
Accumulated amortization		(190)	(627)	(287)	(1,104)
Balances at June 30, 2023	2,059	61	330	104	2,554
Net book value	2,059	58	363	96	2,576
Cost	2,059	251	1,020	391	3,721
Accumulated amortization		(193)	(657)	(295)	(1,145)
Balance as of December 31, 2023	2,059	58	363	96	2,576
Acquisitions			26		26
Amortization		(2)	(23)	(9)	(34)
Net book value	2,059	56	366	87	2,568
Cost	2,059	251	1,046	391	3,747
Accumulated amortization		(195)	(680)	(304)	(1,179)
Balances at June 30, 2024	2,059	56	366	87	2,568

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13 Right-of-use assets and lease liability

(a) Right of use

							Consolidated
	Balance as of 12/31/2023	Additions	Depreciation	Disposal	Remensuration (i)	Foreign currency translation adjustment	Balance as of 6/30/2024
Rail cars	821		(82)	(68)	(7)	92	756
Machinery and equipment	1,592	27	(247)	(1)	8	7	1,386
Vessels	911		(159)		(2)	72	822
Buildings and constructions	306	91	(42)		(15)	18	358
Vehicles	186		(34)		18		170
Computer equipment and goods	4				(3)		1
Total	3,820	118	(564)	(69)	(1)	189	3,493

							Consolidated
	Balance as of 12/31/2022	Additions	Depreciation	Disposal	Remensuration (i)	Foreign currency translation adjustment	Balance as of 6/30/2023
Rail cars	827	95	(63)			(48)	811
Machinery and equipment	1,603	17	(197)	(5)		6	1,424
Vessels	1,120	142	(177)			(30)	1,055
Buildings and constructions	292	37	(42)			(11)	276
Vehicles	106	2	(18)				90
Computer equipment and goods	5	5	(2)				8
Total	3,953	298	(499)	(5)		(83)	3,664

							Parent company
	Balance as of 12/31/2023	Additions	Disposal	Depreciation	Remensuration (i)	Remensuration (i)	Balance as of 6/30/2024
Machinery and equipment	1,472	27	(1)	(200)		8	1,306
Vessels	362			(73)		(5)	284
Buildings and constructions	155	48		(31)		8	180
Vehicles	181			(33)		18	166
Computer equipment and goods	5					(2)	3
Total	2,175	75	(1)	(337)		27	1,939

							Parent company
	Balance as of 12/31/2022	Additions	Disposal	Depreciation	Remensuration (i)	Remensuration (i)	Balance as of 6/30/2023
Machinery and equipment	1,562	17		(176)			1,403
Vessels	429	48		(93)			384
Buildings and constructions	125	18		(31)			112
Vehicles	104			(17)			87
Computer equipment and goods	5	5		(2)			8
Total	2,225	88		(319)			1,994

(i) Remeasurement of balances due to changes in contract payment flows.

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(b) Lease liability

	Consolidated		Parent company	
	Jun/24	Jun/23	Jun/24	Jun/23
Balance at the beginning of the period	3,933	4,241	2,329	2,452
New contracts	118	297	75	88
Disposals	(28)	(7)	(7)	
Remensuration (i)	(1)		27	
Interests and monetary and exchange variations, net	318	(39)	240	(28)
Currency translation adjustments	192	(97)		
Payments	(489)	(561)	(322)	(305)
Interest paid	(125)	(119)	(95)	(79)
Balance at the end of the period (ii)	3,918	3,715	2,247	2,128
Current liability	1,012	845	527	510
Non-current liability	2,906	2,870	1,720	1,618
Total	3,918	3,715	2,247	2,128

(i) Remeasurement of balances due to changes in contract payment flows.

(ii) On June 30, 2024 the lease liability from Braskem Idesa is equal to R\$123 (June 30, 2023: R\$ 210).

Additions and disposals of leasing that did not affect the cash flow in the period ended June 30, 2024 were R\$ 75 in the Consolidated (R\$174 in the period ended June 30, 2023) and R\$ 73 in the Parent Company (R\$56 in the period ended June 30, 2023).

(c) Leases not initiated

The Company have lease agreements not started on June 30, 2024, but that already has contractual commitment. The present value of the commitments corresponds to R\$ 1,992, with the main contracts being related to: (i) the construction of six ships to transport raw materials and finished products, which have an average construction period of 3 years and are expected to be delivered between the last quarter of 2024 and the second half of 2027; and (ii) research and development laboratory located in Boston in the United States, which is expected to begin operations in the second half of 2024. The cash flows related to the agreements are shown below:

	Consolidated	
	Discounted	Not discounted
	Jun/24	Jun/24
2024	18	19
2025	118	127
2026	139	160
2027	202	250
2028+	1,515	2,756
Total	1,991	3,313

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14 Trade payables

	Note	Consolidated		Parent company	
		Jun/24	Dec/23	Jun/24	Dec/23
Domestic market					
Third parties		434	1,454	1,146	1,445
Third parties (forfait)	(i)	780	671	780	671
<i>Total Third parties</i>		<i>1,214</i>	<i>2,125</i>	<i>1,926</i>	<i>2,116</i>
Related parties		684	256	836	289
Related parties (forfait)	(i)	1,030	847	1,030	847
<i>Total Related parties</i>	8	<i>1,714</i>	<i>1,103</i>	<i>1,866</i>	<i>1,136</i>
Foreign market	(ii)				
Third parties		13,656	9,993	288	362
Related parties	8			12,928	9,617
		16,584	13,221	17,008	13,231
Current liabilities		16,579	13,221	17,005	13,231
Non-current liabilities	(iii)	3		3	
Total		16,582	13,221	17,008	13,231

(i) The Company has payment agreements with financial institutions that allow certain suppliers to opt for granting their receivables from the Company upon accepting of financial institutions by acquiring or not the related receivables, without the Company's interference. The grant operation does not imply any change in the instruments issued by suppliers, with the same original conditions of the amount and the payment term maintained.

(ii) Includes R\$ 10 billion (2023: R\$ 7.3 billion) in raw material purchases due in up to 360 days for which the Company provides letters of credit issued by financial institutions that indicate the suppliers as beneficiaries.

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15 Borrowings and debentures

(a) Borrowings and debentures

	Annual stated interest rate (%)	Maturity	Consolidated	
			Jun/24	Dec/23
Foreign currency				
Bonds	Note 15 (c)		36,798	31,980
Loans indexed to SOFR	(i) 1.66	Jul/2024 to Feb/2031	5,881	5,604
Other	6.41	Jul/2024 to May/2029	65	58
Transactions costs			(505)	(478)
			42,239	37,164
Local currency				
Debentures	Note 15 (d)		3,057	3,910
Loans indexed to IPCA	6.04	Jul/2024 to Jan/2031	315	341
Loans indexed to CDI	1.48	Jul/2024 to Jul/2027	826	830
Other	7.23	Jul/2024 to May/2026	12	19
Transactions costs			(23)	(28)
			4,187	5,072
Foreign currency and local currency				
Current liabilities			2,045	2,029
Non-current liabilities			44,381	40,207
Total			46,426	42,236

(i) Includes: (a) R\$ 2,358 from credit facility contracted by the subsidiaries Braskem Holanda Finance and Braskem Holanda, with insurance from SACE and NEXI, Italian and Japanese export credit agencies, respectively, and guarantee from Braskem; (b) R\$ 605 from Credit facility contracted by Braskem America, secured by Euler Hermes, the German export credit agency; and (c) R\$ 123 from credit facility contracted by Braskem with a term of 7 years and guarantee of its own assets.

(b) Payment schedule

The maturity profile of the long-term borrowings is as follows:

	Consolidated	
	Jun/24	Dec/23
2025	316	579
2026	1,921	1,743
2027	2,478	2,208
2028	7,688	6,769
2029	2,121	2,850
2030	8,610	7,527
2031	4,946	4,328
2032	103	105
2033	5,553	4,837
2035 and thereafter	10,645	9,261
Total	44,381	40,207

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(c) Bonds

Issuance date	Maturity	Interest (% per year)	Consolidated	
			Jun/24	Dec/23
Jul-2011 and jul-2012	Jul-2041	7.125	3,244	2,825
Oct-2017	Jan-2028	4.500	6,658	5,798
Nov-2019	Jan-2030	4.500	8,455	7,364
Nov-2019	Jan-2050	5.875	4,271	3,720
Jul-2020	(i) Jan-2081	8.500	3,544	3,077
Feb-2023	Feb-2033	7.250	5,713	4,976
Sep-2023	Jan-2031	8.500	4,913	4,220
Total			36,798	31,980

(i) The bond can be repaid by the Company at par value, for 90-day periods prior to any redefinition of interest rates, with the first redefinition in January 2026 and the other redefinitions every 5 years subsequently.

Braskem has fully, unconditionally and irrevocably, guaranteed the bonds. Except for the bond issued in 2020, the guarantees are senior unsecured obligations, ranking equal in right of payment with all of its other existing and future senior unsecured debt. As for the issuance carried out in 2020, in case of default, the guarantee comprises obligation subordinated to all Braskem's current or future senior debts.

(d) Debentures

Issuance date	Issuer	Series	Maturity	Annual financial charges (%)	Consolidated	
					Jun/24	Dec/23
mar-2013	(i) DAC	Only	mar-2025	IPCA + 6.00		64
sep-2013	(i) Cetrel	Only	sep-2025	126.5% of CDI		22
jan-2022	(ii) Braskem	1 ^a	dec-2028	IPCA + 5.54	663	644
jan-2022	(ii) Braskem	2 ^a	dec-2031	IPCA + 5.57	158	154
may-2022	(iii) Braskem	1 ^a	may-2029	CDI + 1.75	768	769
may-2022	(iii) Braskem	2 ^a	may-2032	CDI + 2.00	248	248
aug-2022	(iii) Braskem	Only	aug-2029	CDI + 1.75		787
nov-2022	(iii) Braskem	1 ^a	nov-2029	CDI + 1.70	1,122	1,124
nov-2022	(iii) Braskem	2 ^a	nov-2032	CDI + 1.95	98	98
					3,057	3,910

(i) On June 30, 2024, the subsidiaries Cetrel and DAC are classified under non-current liabilities held for sale.

(ii) Private debentures issued by Braskem, used as guarantee for the issue of Agribusiness Receivables Certificate ("CRA") by Eco Securitizadora de Direitos Creditórios do Agronegócio S.A.

(iii) Unsecured debentures. The debentures issued in August 2022 were fully prepaid in April 2024.

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16 Braskem Idesa borrowings

Identification	Maturity	Currency and annual stated interest rate (%)	Consolidated	
			Jun/24	Dec/23
Bonds				
Bond I	(i) nov-2029	Us dollar exchange variation + 7.45	5,083	4,383
Bond II	(ii) feb-2032	Us dollar exchange variation + 6.99	6,882	5,936
			11,965	10,319
Others				
	(iii) oct-2026	Us dollar exchange variation + quarterly Term SOFR + 4.25	662	625
	(iv) oct-2028	Us dollar exchange variation + semianual Term SOFR + 3.00	1,327	766
			1,989	1,391
Transactions costs			(441)	(460)
Total			13,513	11,250
Current liabilities			808	739
Non-current liabilities			12,705	10,511
Total			13,513	11,250

(i) Braskem Idesa pledged as collateral property, plant and equipment in the same amount as the bond.

(ii) Sustainability-linked bonds. The bonds due in 10 years have an interest rate of 6.99% p.a., which may be increased by up to 0.37% p.a. if certain conditions are not met, which include the reduction of greenhouse gas (GHG) emissions by 15% in absolute terms by 2028, considering a baseline of 2017. Braskem Idesa pledged as collateral property, plant and equipment in the same amount as the bond.

(iii) On March 28, 2024, Braskem Idesa obtained an extension of the waiver related to a leverage ratio (covenant) until March 31, 2025. In this sense, even though Braskem Idesa is not in default and creditors did not request to accelerate this debt because the waiver did not cover at least 12 months, the entire balance, in the amount of R\$ 521, was classified as current liabilities on June 30, 2024 (2023: R\$ 502). Braskem Idesa pledged as collateral property, plant and equipment assets and other rights (such as shares and receivables).

(iv) Financing taken by Terminal Química for the construction of the ethane import terminal in Mexico, in which Braskem committed to provide capital support to cover 50% of the obligations of contingent capital contribution within the financing of the Terminal Química, with the other 50% provided by the other shareholder.

Braskem Idesa is in full compliance with its debt service obligation defined in the financing agreement and maintains a position of cash and cash equivalents of R\$ 1,717 as of June 30, 2024 (2023: R\$ 1,562).

The amount of the financings with maturities in the long term are as follows:

	Consolidated	
	Jun/24	Dec/23
2028	1,050	466
2029	4,978	4,290
2032	6,677	5,755
Total	12,705	10,511

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17 Reconciliation of financial activities in the statement of cash flow

	Consolidated				
	Borrowings and debentures	Braskem Idesa financing	Loan from non-controlling shareholders of Braskem Idesa	Lease	Dividends
Balances at December 31, 2023	42,236	11,250	2,490	3,933	10
Issued	405	611			
Payments	(1,621)	(214)		(489)	(5)
Cash generated (used) in financing activities	(1,216)	397		(489)	(5)
Other changes					
Interest paid	(1,434)	(470)		(125)	
Interest and monetary and exchange variations, net	2,165	1,541	333	318	
New agréments				118	
VAT on loan			44		
Remensuration				(1)	
Disposal				(28)	
Currency translation adjustments	4,768	795	160	192	
Transfer to related liabilities to assets for sale	(93)				
	5,406	1,866	537	474	
Balances at June 30, 2024	46,426	13,513	3,027	3,918	5
Current	2,045	808		1,012	5
Non Current	44,381	12,705	3,027	2,906	
Total	46,426	13,513	3,027	3,918	5

	Parent company				
	Borrowings and debentures	Braskem Idesa financing	Loan from non-controlling shareholders of Braskem Idesa	Lease	Dividends
Balances at December 31, 2023	9,679		37,138	2,329	10
Issued		244	11		
Payments	(1,289)		(1,764)	(322)	
Cash generated (used) in financing activities	(1,045)		(1,753)	(322)	
Other changes					
Interest paid		(479)		(95)	
Interest and monetary and exchange variations, net		1,123	7,208	240	
New agréments				75	
Remensuration				27	
Disposal				(7)	
	644		7,208	240	
Balances at June 30, 2024	9,278		42,593	2,247	10
Current	470		3,019	527	10
Non Current	8,808		39,574	1,720	
Total	9,278		42,593	2,247	10

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18 Financial instruments

18.1 Non-derivative financial instruments and other liabilities: consolidated

	Note	Classification by category	Fair value hierarchy	Book value		Fair value	
				Jun/24	Dec/23	Jun/24	Dec/23
Cash and cash equivalents	5						
Cash and banks		Amortized cost		5,023	5,339	5,023	5,339
Financial investments in Brazil		Fair value through profit or loss	Level 2	9,190	8,848	9,190	8,848
				14,213	14,187	14,213	14,187
Financial investments	6						
LFT's and LF's		Fair value through profit or loss	Level 2	2,727	4,680	2,727	4,680
Other		Fair value through profit or loss	Level 2	410	294	410	294
				3,137	4,974	3,137	4,974
Trade accounts receivable	7	Amortized cost		3,537	2,910	3,537	2,910
Trade accounts receivable	7	Fair value through other comprehensive income	Level 2	13		13	
Trade payables	15	Amortized cost		16,582	13,221	16,582	13,221
Borrowings	16	Amortized cost					
Foreign currency - Bond			Level 1	36,798	31,980	33,187	26,004
Foreign currency - other borrowings			Level 2	5,946	5,662	5,907	5,434
Local currency			Level 2	1,153	1,190	1,101	1,542
Debentures			Level 2	3,057	3,910	2,153	3,314
				46,954	42,743	42,348	36,294
Braskem Idesa borrowings	17	Amortized cost					
Bond			Level 1	11,965	10,319	11,038	6,153
Others			Level 2	1,989	1,391	1,664	1,243
				13,954	11,710	12,702	7,396
Loan ton non-controlling shareholder of Braskem Idesa	9(a)	Amortized cost		3,027	2,490	2,387	2,555
Leniency agreement	25	Amortized cost		702	1,016	702	1,016

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18.2 Derivative financial instruments

Identification	Note	Operation characteristics		Net	Change in fair value	Financial settlement	Net
		Principal exposure	Derivatives	(Asset)/ Liability Dec/23			(Asset)/ Liability Jun/24
Non-hedge accounting transactions							
Braskem Trading - Swap Nafta/Gasoline		Gasoline	Naphtha	(3)	24	(13)	8
Energy contracts		Energy contracts		(6)	33		27
Terminal Química - Swap		SOFR variable rate	SOFR fixed rate	62	(44)		18
				<u>53</u>	<u>13</u>	<u>(13)</u>	<u>53</u>
Hedge accounting transactions							
Braskem S.A. - Dollar call and put options	(a.i)	Real	Dollar	(37)	122		85
Braskem S.A. - Dollar swap CDI	(a.ii)	Real	Dollar+Fixed rates	(36)	25	17	6
Braskem S.A. - Swap CRA	(a.iii)	Real	Fixed rates	(128)	91		(37)
				<u>(201)</u>	<u>238</u>	<u>17</u>	<u>54</u>
Derivatives							
Assets							
Current assets				137			117
Non-current assets				210			163
Total				<u>347</u>			<u>280</u>
Liabilities							
Current liabilities				58			191
Non-current liabilities				141			196
Non-current liabilities				199			387
Balance - Liabilities (-) assets				<u>(148)</u>			<u>107</u>

(a) Hedge accounting transactions

(a.i) US\$ call and put options

On June 30, 2024, the Company holds a total notional amount of put options of US\$1.5 billion (R\$6.6 billion), with an average strike price of 4.50 R\$/US\$ and notional amount of call options of US\$1.0 billion (R\$6.6 billion), with an average strike price of 6.52 R\$/US\$. The operations have a maximum term of 24 months.

As the object of hedge, future sales in Brazilian real pegged to U.S. dollar were designated, with the months of recognition always coinciding with those of the options. The future elements of forward exchange contracts are excluded from the designation of hedge instrument and are separately recorded as hedging cost, recognized in the OCI.

(a.ii) US\$ Swap CDI Dollar

In 2018, the Company contracted foreign exchange derivative operations (“swaps”) in the aggregate amount of R\$1.3 billion, with annual maturities for the next six years. The amount paid on January of 2020 was subjected to IPCA variation. All others maturity is subjected to the variation of CDI. These operations were designated to cash flow hedge, where the hedging instruments are foreign exchange derivatives, and the hedged objects are highly probable future revenues in the domestic market subject to fluctuations in Brazilian R\$/US\$ price.

Accordingly, the fair value adjustment of the effective portion of the hedge will be recognized in OCI and will be recognized in the financial result only upon the maturity of each installment.

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(a.iii) Swaps - CRA

In March 2022, Braskem contracted swap operations to offset a part of the IPCA variation resulting from the financing referred to in Note 15 (a).

Identification	Total nominal value R\$	Hedge (interest rate per year)	Maturity	Fair value, net	
				Jun/24	Dec/23
Swaps CRA	600	3.3143%	dec-2028	24	98
Swaps CRA	141	3.3742%	dec-2031	13	30
Total	741			37	128

18.3 Non-derivative financial liabilities designated to hedge accounting

(a.1) Future exports in dollar – Braskem S.A.

On June 30, 2024, the exports that were designated not yet realized and not discontinued, and the maturities of consolidated designated financial liabilities are shown below:

	Gross nominal	
	US\$	R\$
2025	800	4,447
2028	1,250	6,949
2029	500	2,779
2030	800	4,447
2031	800	4,447
2032	600	3,335
2033	400	2,224
	5,150	28,628

There were no discontinuations in the six-month period ended 30 de junho de 2024.

The following table provides the balance of discontinued hedge accounting as of June 30, 2024, because of the advance payment made for the hedging instrument, which is recorded in OCI and will be transferred to financial income (expenses) in accordance with the schedule of future hedged sales:

	Total nominal value US\$	Conversion rate	Closing rate R\$/US\$	Gross nominal value
		at Inception R\$/US\$		
Hedge discontinued - From first to fourth quarter 2024	400	2.0017	5.6430	1,457
Hedge discontinued - Fourth quarter 2032	200	4.0213	5.2177	239
	600			1,696

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The following table provides the balances of exchange variation recognized in the Company's financial income (expenses) due to the realization of exports designated for this hedge for the six-month period ended June 30, 2024:

	Total nominal value US\$	Conversion rate at Inception R\$/US\$	Closing rate R\$/US\$	Gross nominal value
First quarter	114	2.0017	5.2078	365
Second quarter	175	2.0017	5.1133	545
	289			910

The changes in foreign exchange variation and income taxes under other comprehensive income of this hedge are as follows:

	Exchange variation	Income tax	Net effect
Balances at December 31, 2023	(6,407)	2,179	(4,228)
Exchange variation recorded in the period on OCI net from income tax	(3,744)	1,273	(2,471)
Exchange variation transferred to profit or loss net from income tax IR and CSL	910	(309)	601
Balances at June 30, 2024	(9,241)	3,143	(6,098)

(a.ii) Future sales in USD – Braskem Idesa

As of June 30, 2024, designated sales and financial liabilities designated to hedge them were as follows:

	US\$	Gross nominal R\$
2024	11	63
2025	23	125
2026	308	1,709
2027	225	1,251
2028	525	2,918
2029	525	2,918
2030	300	1,668
2031	300	1,668
	2,217	12,320

In the six-month period ended June 30, 2024, there were no discontinuations.

The following table provides the balance of discontinued hedge accounting as of June 30, 2024, because of the advance payment made for the hedging instrument, which is recorded in Braskem Idesa's OCI and will be transferred to financial income (expenses) in accordance with the schedule of future hedged sales:

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<u>Discontinuation in:</u>	<u>Total nominal value US\$</u>	<u>Conversion rate at Inception MXN/US\$</u>	<u>Closing rate MXN/US\$</u>	<u>Total nominal value MXN</u>	<u>Gross nominal value - R\$</u>
Hedge discontinued in May 16, 2016	8	13.4541	17.9915	38	12
Hedge discontinued in December 2, 2019	409	13.6668	19.6113	2,432	740
Hedge discontinued in December 10, 2019	15	13.4541	19.3247	86	26
Hedge descontinuado em 20.10.21	723	13.6643	20.3587	4,841	1,474
	<u>1,155</u>			<u>7,397</u>	<u>2,252</u>

The following table provides the balances of exchange variation recognized in Braskem Idesa's financial income (expenses) due to the realization of sales designated and discontinued for hedge accounting over the course of the six-month period ended June 30, 2024:

	<u>Total nominal value US\$</u>	<u>Conversion rate at Inception MXN/US\$</u>	<u>Closing rate MXN/US\$</u>	<u>Total nominal value MXN</u>	<u>Gross nominal value - R\$</u>
First quarter	89	13.6517	20.1246	573	167
Second quarter	101	14.3938	19.7473	541	166
	<u>190</u>			<u>1,114</u>	<u>333</u>

The changes in foreign exchange variation and income tax in other comprehensive income are as follows:

	<u>Exchange variation</u>	<u>Income tax</u>	<u>Net effect</u>
Balances at December 31, 2023	1,030	(308)	722
Exchange variation recorded in the period on OCI	(973)	292	(681)
Exchange variation transferred to profit or loss	333	(100)	233
Balances at June 30, 2024	390	(116)	274

18.4 Credit quality of financial assets

(a) Trade accounts receivable

The Company's clients do not have risk ratings assigned by credit rating agencies. For this reason, the Company developed its own credit rating system for all accounts receivable from clients in Brazil and abroad.

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Considering the expected credit losses, the percentage of trade accounts receivable by risk ratings was as follows:

		(%)	
		Jun/2024	Dec/2023
Minimal Risk		63.36	65.62
Low Risk		22.84	19.33
Medium Risk		8.69	6.37
High Risk		4.92	8.28
Very High Risk	(i)	0.19	0.40

(i) Clients in this group that are still active purchase from the Company and pay in advance.

For the export market, approximately 84% of the portfolio has guarantees, consisting primarily of credit insurance. For the domestic market, approximately 25% of the portfolio has guarantees, mainly suretyships by the partners of counterparties, complemented by credit insurance.

(b) Cash and cash equivalents and financial investments

In order to determine the credit ratings of counterparties of financial assets classified under cash and cash equivalents, and financial investments, the Company uses the risk rating of agencies Standard & Poor's, Moody's and Fitch Ratings, within the limits established in its financial policy:

		Jun/24			Dec/23		
		Domestic market	Foreign market	Total	Domestic market	Foreign market	Total
Financial assets with risk assessment							
AAA		8,238	5,195	13,433	11,438	2,493	13,931
AA+		179		179	140		140
AA		135		135	130		130
AA-		222		222	249		249
A+			2,153	2,153	1	3,072	3,073
A		191	578	769	32	506	538
A-		7	210	217	4	815	819
BBB			79	79		49	49
		8,972	8,215	17,187	11,994	6,935	18,929
Financial assets without risk assessment							
Other financial assets							
with no risk assessment	(i)	160	3	163	149	83	232
		160	3	163	149	83	232
Total		9,132	8,218	17,350	12,143	7,018	19,161

(i) Investments approved by the Management, in accordance with the financial policy.

18.5 Sensitivity analysis

Financial instruments, including derivatives, may be subject to changes in their fair value as a result of the variation in commodity prices, foreign exchange rates, interest rates, shares and share indexes, price indexes and

other variables. The sensitivity of the derivative and non-derivative financial instruments to these variables are presented below:

(a) Selection of risks

On June 30, 2024, the main risks that can affect the value of Company's financial instruments are:

- US\$/R\$ exchange rate;
- IPCA inflation rate;
- Selic and CDI interest rates;
- SOFR interest rate; and
- Euro/R\$ exchange rate.
- Forward energy price.

For the purposes of the risk sensitivity analysis, the Company presents the exposures to currencies as if they were independent, that is, without reflecting in the exposure to a foreign exchange rate the risks of the variation in other foreign exchange rates that could be directly influenced by it.

(b) Selection of scenarios

The Focus Market Readout published by the Central Bank of Brazil ("BACEN") was used to create the probable scenario for the U.S. dollar-Brazilian real exchange rate, the Selic interest rate and the CDI interest rate as at June 30, 2024.

According to the Market Readout, at the end of 2024, US\$1 will remain at approximately R\$5.20, while the Selic rate should reach 10.50% p.a. at the end of the period. The Selic rate is used as benchmark for sensitivity analysis of the CDI rate.

Since the Market Readout report does not include consensus forecasts for the SOFR interest rates, the projection of the U.S. Federal Reserve for the Federal Funds Rate was used, which was published in June 2024, in comparison with the current level of the Federal Funds rate on June 31, 2024.

For the Euro scenario, is used the market expectation for the end of the current year, according to the B3 curve on the date of the report. For the energy scenario, market forward prices were obtained through the Dcide.

For each variable analyzed in the sensitivity analysis, the Company has considered estimating annualized variations corresponding to 1 and 3 standard deviations of monthly averages of the last five years. They are equivalent to approximately 15.866% and a 0.135% probability of occurrence for the reasonably possible and possible scenarios, respectively. Then, these changes are applied to the current market levels of each variable.

Uncertainties of the current context

The assumptions of the future value adopted in the construction of the probable scenario and the current value of each variable in this analysis are referenced to the reporting date June 30, 2024. Given the instability in the current economic scenario resulting from geopolitical conflicts, monetary tightening to combat global inflationary pressures and their macroeconomic consequences, interest rates and foreign exchange rates have been affected frequently. The Company's gains and losses in these probable stress scenarios are analyzed by increasing each variable at the end of June 2024, according to the aforementioned. The sensitivity values in the table below are the changes in the value of the financial instruments in each scenario:

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Instrument / Sensitivity	Note	Additional variation to the book value			
		Exposure value as June 30, 2024	Probable (USDBRL 5,2)	Reasonably possible (USDBRL 6,26)	Gain (losses) Possible (USDBRL 7,67)
Brazilian real/U.S. dollar exchange rate					
Bonds		(48,762)	3,148	(6,182)	(18,545)
Export prepayments		(1,645)	106	(209)	(626)
SACE	15(c.i)	(1,203)	78	(152)	(457)
Dollar call and put options	(i)	(6)	(18)	(306)	(1,385)
Dollar swap x CDI (liability)		(190)	11	(24)	(72)
MONFORTE	15(c.ii)	(123)	8	(16)	(47)
Nexi	15(c.iii.iv)	(90)	6	(11)	(34)
Other		(1,989)	128	(252)	(757)
Financial investments abroad		6,692	432	(848)	(2,545)
Dollar swap x IPCA (Liability)		(718)	206	(91)	(273)
Export credit notes		(835)	54	(106)	(318)
Trade accounts receivable		3,221	208	(408)	(1,225)
Pré-pagamento de exportações		(1,929)	125	(245)	(734)
Gain (losses)					
		Exposure value as June 30, 2024	Probable (10,5%)	Reasonably possible (13,14%)	Possible (18,42%)
CDI/Selic interest rate					
Debentures		(2,236)		(412)	(1,410)
Financial investments in local		9,053		215	646
Export credit notes		(344)		(26)	(83)
Note of rural product (CPR)		(482)		(23)	(71)
Dollar swap x CDI (asset)		184			
Leniency agreement		(681)		(9)	(27)
Gain (losses)					
		Exposure value as June 30, 2024	Probable (4%)	Reasonably possible (6,12%)	Possible (9,35%)
IPCA interest rate					
BNDDES		(315)	6	(53)	(175)
Debêntures - CRA		(822)	14	(118)	(387)
Dollar swap x IPCA (Asset)		756	97	78	254
Gain (losses)					
		Exposure value as June 30, 2024	Probable (5,32%)	Reasonably possible (11,14%)	Possible (22,77%)
SOFR interest rate					
Export prepayments		(1,929)	9	(217)	(651)
Export credit notes		(835)	3	(67)	(201)
Nexi		(90)	1	(19)	(58)
SACE		(1,203)	9	(210)	(631)
MONFORTE		(123)	0	(10)	(31)
Investments		(1,645)	12	(273)	(819)
Terminal Química - Swap dollar		(6)			
Other		(1,989)	12	(273)	(820)
Gain (losses)					
		Exposure value as June 30, 2024	Probable (EURBRL 5,44)	Reasonably possible (EURBRL 6,67)	Possible EURBRL 8,1
Brazilian real/EUR exchange rate					
Trade accounts receivable		733	(63)	88	264
Gain (losses)					
		Exposure value as June 30, 2024	Probable Base	Reasonably possible Var 3,6%	Possible Var 10,63%
Electrical energy forward					
Energy contracts - Voqen		(28)	-	(5)	(21)

(i) The Company is in the short position of a possible counterparty call.

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19 Taxes payable

	Consolidated		Parent company	
	Jun/24	Dec/23	Jun/24	Dec/23
Parent company and brazilian subsidiaries				
IPI	84	66	84	66
ICMS	353	227	353	223
PIS and COFINS	21	29	20	25
Other	6	9	6	5
Foreign subsidiaries				
Value-added tax	57	119		
Tax on financial income	166	143		
Total	687	593	463	319
Current liabilities	464	387	404	319
Non-current liabilities	223	206	59	
Total	687	593	463	319

20 Income tax

(a) Amounts recognized in profit and loss

	Consolidated		Parent company	
	Jun/24	Jun/23	Jun/24	Jun/23
(Loss) profit before IR and CSL	(8,091)	(1,336)	(7,272)	(1,474)
IR and CSL at the rate of 34%	2,751	454	2,472	501
Permanent adjustments to the IR and CSL calculation basis				
IR and CSL on equity in results of investees	9	4	243	615
Thin capitalization	(520)	(270)	(520)	(270)
Difference of rate applicable to each country	636	512		
International Tax Reform - Pillar Two	(22(e)) (135)			
Other permanent adjustments	54	55	(3)	42
Effect of IR and CSL on results of operations	2,795	755	2,192	888
Current IR and CSL expense	(205)	(185)	(2)	(1)
Deferred IR and CSL expense	3,000	940	2,194	888
Total	2,795	755	2,192	888
Effective rate	34.5%	56.5%	30.1%	60.2%

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(b) Deferred income tax and social contribution

Asset	Consolidated		Parent company	
	Jun/24	Dec/23	Jun/24	Dec/23
Tax losses (IR) and negative base (CSL)	5,130	3,885	3,017	2,078
Exchange variations	4,634	2,069	4,634	2,069
Temporary adjustments	4,332	3,922	3,124	3,420
Lease	1,665	1,626	1,003	1,115
Tax credits	781	781	781	781
Other	132	150	105	127
	16,674	12,433	12,664	9,590
Liability				
Amortization of goodwill	716	721	716	716
Tax depreciation	4,443	4,056	1,309	1,263
PIS/COFINS credit - exclusion of ICMS from the calculation basis	190	189	190	189
Temporary adjustments	27	187		
Right of use of assets	1,574	1,593	898	1,062
Present value adjustment and amortized cost	675	758	351	358
Amortization of fair value adjustments on the assets from the acquisition of Braskem				
Qpar	133	115	133	150
Other	17	48	5	6
	7,775	7,667	3,602	3,744

(c) Offset for the purpose of presentation in the consolidated statement of financial position

	Jun/24			Dec/23		
	Deferred tax assets	Deferred tax liabilities	Balance	Deferred tax assets	Deferred tax liabilities	Balance
Braskem	12,664	(3,602)	9,062	9,590	(3,744)	5,846
Braskem Argentina		(6)	(6)		(6)	(6)
Braskem America	406	(1,537)	(1,131)	390	(1,364)	(974)
Braskem Alemanha	35	(17)	18	24	(15)	9
Braskem Green		(13)	(13)			
Braskem Holanda	122	(20)	102	91	12	103
Braskem Idesa	2,878	(2,386)	492	1,840	(2,531)	(691)
Braskem Mexico Serviços	53	(1)	52	59		59
Braskem Mexico	316	(36)	280	333		333
B&TC	5	(12)	(7)	4	(8)	(4)
BTS	132	(145)	(13)			
Cetrel				34	(4)	30
DAC				25	(2)	23
Terminal Quimica	28		28	13		13
Voqen	9		9		(2)	(2)
Wise	26		26	30	(3)	27
	16,674	(7,775)	8,899	12,433	(7,667)	4,766
Deferred tax assets			10,069			6,443
Deferred tax liabilities			(1,170)			(1,677)
Balance			8,899			4,766

(d) Realization of deferred tax assets

In the period ended as of June 30, 2024, the Company did not identify any events indicating that the book value of these deferred taxes exceeds the recoverable amount.

(e) International Tax Reform – Pillar two

The Company is within the scope of the International Tax Reform – Pillar two model rules and operates in Netherlands and Germany, which have already effective new legislation, from January 1, 2024, however, the Company only recorded additional income taxes in the Netherlands, where its effective rate is less than 15%.

No other jurisdiction in which the Company has operations has enacted the new legislation and, furthermore, the effective rate in these regions is greater than 15%. Therefore, the Company does not expect any additional impact on its financial statements.

The Company applied mandatory temporary exemption to the recognition of deferred taxes for the impacts of the complementary tax rate and assessed the new disclosures required about Pillar Two exposures.

21 Sundry provisions

	Consolidated		Parent company	
	Jun/24	Dec/23	Jun/24	Dec/23
Leniency agreement (a)	718	1,016	718	1,016
Provision for environmental damages	936	928	936	887
Provision for customers rebates	144	161	85	93
Other	94	120	94	88
Total	1,892	2,225	1,833	2,084
Current liabilities	1,177	1,282	1,118	1,197
Non-current liabilities	715	943	715	887
Total	1,892	2,225	1,833	2,084

(a) Leniency agreement

In the context of allegations of undue payments in connection with Operation Car Wash in Brazil, the Company hired external experts in investigation to conduct an independent investigation into such allegations (“Investigation”) and to report their findings.

In December 2016, the Company entered into Leniency Agreements with the Federal Prosecution Office (“MPF Agreement”) and with U.S. and Swiss authorities (“Global Settlement”), in the amount of US\$957 (R\$3.1 billion, at the time), which were duly ratified. Further, the Company engaged in a process of cooperation and negotiation with the Ministry of Transparency and the Office of The Federal Controller General (“CGU”) and the Office of the Attorney General (“AGU”), which culminated in the execution of the leniency agreement with such authorities on May 31, 2019 (“CGU/AGU Agreement” and, jointly with the Global Settlement, “Agreements”), which addresses the same facts that are the subject of the Global Settlement and provides for an additional disbursement of R\$409,877 due to the calculations and parameters adopted by CGU/AGU. In addition, in 2019, the State

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Prosecution Office of Bahia and the State Prosecution Office Rio Grande do Sul adhered to the MPF Agreement, and no additional payments by the Company are expected.

Since 2016, The Company has already paid R\$405 distributed as show below:

Agreements signed with:	AGU					Total
	CGU and MPF	DoJ (i)	OAG (i)	MPF	SEC (i)	
Amounts paid	1,213	297	407	1,282	206	3,405

(i) U.S. Department of Justice (“DoJ”); Swiss Office of the Attorney General (“OAG”) and U.S. Securities Exchange Commission (“SEC”).

In August 2023, the Company was notified by the CGU about the end of the monitoring period of the Company’s integrity program, and also presented the closing of the monitorship.

In February 2024, a decision was rendered by the Federal Supreme Court, within the scope of the Action against the Violation of a Constitutional Fundamental Right No. 1051, determining the renegotiation of leniency agreements, which is why the payment obligations of the Company’s AGU/CGU Agreement were suspended for a period of August 12, 2024.

On June 30, 2024, the balance payable is R\$718 recorded as current liabilities.

22 Provisions for legal proceedings

22.1 Claims with probable chance of loss

	Consolidated		Parent company	
	Jun/24	Dec/23	Jun/24	Dec/23
Labor claims	183	186	183	183
Tax claims				
IR and CSL	51	51	51	51
PIS and Cofins	276	241	276	241
ICMS	(a) 19	366	19	366
Other tax claims	22	19	22	16
	368	677	368	674
Corporate claims	115	111	115	111
Civil claims and other	126	121	126	121
	792	1,095	792	1,089

(a) In February 2024, the São Paulo State Prosecution Office (“PGE”) published Resolution 6/24 that rules the “São Paulo State Agreement,” a program created with the enactment of State Law 17.843 allowing the regularization of ICMS debts with discounts on interest, fines and lawyers’ fees. In March 2024, PGE accepted the Company’s request to include two lawsuits, reducing the total contingency amount from R\$ 349 to R\$ 66 and authorizing the payment in 120 monthly installments, from April 2024 to March 2034. On June 30, 2024, the balance of the agreement is R\$ 63, presented under Taxes payable (R\$ 6 under current liabilities and R\$ 57 under non-current liabilities).

Notas explicativas da Administração

às informações trimestrais, consolidadas e individuais de 30 de junho de 2024

Valores expressos em milhares de Reais, exceto quando indicado de outra forma

22.2 Contingent liabilities

	Note	Consolidated	
		Jun/24	Dec/23
Tax claims	(a)	23,619	26,216
Civil claims - Alagoas	23.1	8,987	8,971
Civil claims - Other		762	740
Social security claims		819	824
Environmental claims		751	689
Labor claims		532	513
Other lawsuits		359	424
Total		35,829	38,377

IR/CSL: Tax-deficiency notices for calendar years 2015, 2016, 2018 and 2019, due to the non-recognition of the application of the Agreement between Brazil and the Netherlands to avoid double taxation, which establishes that profits earned by Dutch companies are not taxed in Brazil at the end of each fiscal year. The notice for the calendar years 2018 and 2019, received in 2023, also involved the non-deductibility of interest as a result of a different understanding regarding the thin capitalization limit and its resulting tax effects. The updated amount of the uncertain tax treatment includes periods for which tax-deficiency notices were issued and not issued. Due to the determination of tax loss by the Company in the calendar year 2023, the amount related to this period was calculated considering only the principal amount, not including the penalty and interest amounts. The amount related to the calendar year 2017 was excluded from this contingency due to lapse of time. In addition to including the amount for the calendar year 2023, the amount related to the calendar year 2020 was also added, in light of the issue of the statutory financial statements of the Dutch entities. Regarding the period not included in the tax-deficiency notice, in the period ended on June 30, 2024, the income tax calculated annually and duly paid by the Dutch entities was deducted, in accordance with the definitive proofs of payment issued by the Dutch tax authorities. On June 30, 2024, the contingency amount is R\$ 14.3 billion (2023: R\$ 18.6 billion).

(ii) IR/CSL: Collection due to the non-approval of offsets made using credits resulting from a negative balance. The claims are in the administrative and judicial phases, with performance bond that fully cover the litigated amount having been presented. In the second quarter of 2024, three new tax-deficiency notices were received, resulting in an increase in this contingency. On June 30, 2024, the contingency amount is R\$ 553 (2023: R\$ 185).

(iii) PIS/Cofins: In July 2024, the Company was questioned by the Federal Revenue Service about various federal taxes that were offset by non-cumulative PIS and COFINS credits, referring to the period from 2012 to 2018, which were generated by the exclusion of ICMS from the calculation basis of such contributions, as ensured by a final and unappealable court decision in July 2020.

The disallowances were partial and mainly refer to the following topics: (i) credits related to the operations of Braskem Qpar S/A; (ii) use of book-entry credits; and (iii) PIS and COFINS debts extinguished by offsets that are still under discussion in the administrative level and have not been approved.

The updated value of the taxes, whose compensation has not been approved, is R\$ 1.2 billion.

23 Geological event - Alagoas

The Company operated, since its formation and subsequently as the successor of the company Salgema, salt mining wells located in Maceió city, Alagoas state, with the purpose of supplying raw material to its chlor-alkali and dichloroethane plant. In March 2018, an earthquake hit certain districts of Maceió, where the wells are located, and cracks were found in buildings and public streets of Pinheiro, Bebedouro, Mutange and Bom Parto districts.

In May 2019, the Geological Survey of Brazil (“CPRM”) issued a report indicating that the geological phenomenon observed in the region, could be related to the rock salt exploration activities developed by Braskem. On May 9, 2019, the salt mining operation was fully ended by the Company.

Since then, the Company has been devoting its best efforts to understand the geological event: (i) possible surface effects; and (ii) the analyses of stability of salt cavities. The results are being shared with the Brazilian National Mining Agency (“ANM”) and other pertinent authorities, which the Company has been maintaining constant dialogue.

Braskem presented to ANM the measures for shutting down its salt mining fronts in Maceió, with measures for the closure of its cavities, and, on November 14, 2019, it proposed the creation of a protective area surrounding certain cavities as a precautionary measure to ensure public safety. These measures are based on a study conducted by the Institute of Geomechanics of Leipzig (IFG), in Germany, an international reference in the geomechanical analysis of areas of salt extraction by dissolution and are being adopted in coordination with the Civil Defense of Maceió and other authorities.

As a result of the geological phenomenon, negotiations were conducted with public and regulatory authorities that resulted in the Agreements executed, including:

- i) Agreement to Support the Relocation of People in Risk Areas (“Agreement for Compensation of Residents”), entered into with State Prosecution Office (“MPE”), the State Public Defender’s Office (“DPE”), the Federal Prosecution Office (“MPF”) and the Federal Public Defender’s Office (“DPU”), which was ratified by the court on January 3, 2020, adjusted by its resolutions and subsequent amendments, , which establish cooperative actions for relocating residents from risk areas, defined in the Map of Sectors of Damages and Priority Action Lines by the Civil Defense of Maceió (“Civil Defense Map”), as updated in December 2020 (version 4), and guaranteed their safety, which provides support, under the Financial Compensation and Support for Relocation Program (“PCF”) implemented by Braskem to the population in the areas of the Civil Defense Map, as well as the dismissal of the Public-Interest Civil Action (Reparations for Residents), as detailed in Note 23.1 (i);
- ii) Agreement with the Labor Prosecution Office in Alagoas (MPT-AL) on February 14, 2020, in the amount of R\$40 for implementation of the Program for Recovery of Business and Promotion of Educational Activities for residents and workers in the districts affected by the geological phenomenon. The program consists of support for the construction of daycare centers and schools and for administering professional training programs, as well as support for the Civil Defense to hire skilled professionals to continue monitoring the risk areas in the districts affected. On March 3, 2020, with the ratification of the agreement by the courts, the Public-Interest Civil Action (Reparation for Workers) was extinguished;
- iii) Agreement to Dismiss the Public-Interest Civil Action on Socio-Environmental Reparation (“ACP Socio-Environmental Reparation”) and the Agreement to define the measures to be adopted regarding the preliminary injunctions of the Public-Interest Civil Action on Socio-Environmental Reparation (jointly referred to as “Agreement for Socio-Environmental Reparation”), signed with the MPF with the MPE as the intervening party, on December 30, 2020, in which the Company mainly undertook to: (i) adopt measures to stabilize and monitor the subsidence phenomenon arising from salt mining; (ii) repair, mitigate or compensate possible environmental

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impacts and damages arising from salt mining in the Municipality of Maceió; and (iii) repair, mitigate or compensate possible socio-environmental impacts and damages arising from salt mining in the Municipality of Maceió, as well as the termination of the Public-Interest Civil Action (Socio-environmental Reparation) related to the Company, as detailed in Note 23.1 (iii). Moreover, the Agreement for Socio-Environmental Reparation envisages the inclusion of other parties, which depends on specific negotiation with such potential parties;

iv) Agreement for Implementation of Social and Economic measures for Requalification of the Flexal Area (“Flexal Agreement”), entered into with MPF, MPE, DPU and the Municipality of Maceió and ratified on October 26, 2022, by the 3rd Federal Court of Maceió, which establishes the actions to requalify the Flexal region, payment of compensation to the Municipality of Maceió and indemnifications to residents in the region; and

v) Global Agreement with the Municipality of Maceió (“Global Agreement”) ratified on July 21, 2023 by the 3rd Federal Court of Maceió, which establishes, among other things: (a) payment of R\$1.7 billion as indemnity, compensation and full reimbursement for any property and non-property damages caused to the Municipality of Maceió; (b) adherence of the Municipality of Maceió to the terms of the Socio-environmental Agreement, including the Social Actions Plan (PAS).

The Management of Braskem, based on its assessment and that of its external advisors, considering the measures recommended on technical studies in the short and long-term and the existing information and refined estimates of expenses for implementing several measures connected with the geological event in Alagoas, presents the following changes in the period:

	Parent company	
	Consolidated	
	Jun/24	Dec/23
Balance at the beginning of the year	5,240	6,627
Provisions (*)	418	2,307
Payments and reclassifications (**)	(920)	(3,826)
Realization of present value adjustment	74	132
Total	4,812	5,240
Current liability	2,675	2,759
Non-current liability	2,137	2,481
Total	4,812	5,240

(*) i) The increase in the provision for the period is mainly explained by the update of cost estimative relating to the implementation and advancement in the maturity of projects, initiatives and programs present in the actions fronts in Alagoas; ii) inflation adjustment of R\$30 (2023: R\$ 114) reported under Financial expenses;

(**) Of this amount, R\$682 (2023: R\$2,686) refers to payments made and R\$238 (2023: R\$1,140) was reclassified to Other liabilities, which totals a balance of R\$971 (2023: R\$ 1,158) referring to accounts payable for the Geological event – Alagoas. In the period, was disbursed a total of R\$931 (2023: R\$2,686), of which R\$682 originated from provisions transaction of the period and R\$250 originated from the Other liabilities related to the installment paid in relation to the Term of Agreement with the Municipality of Maceió.

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The total amounts recorded from the beginning of actions related the geological event until the period ending June 30, 2024, are segregated into the following action fronts:

	<u>Accumulated provision</u>	<u>Payments and reclassifications</u>	<u>Realization of present value adjustment</u>	<u>Parent company Consolidated Provision balance</u>
Action fronts				
a. Support for relocating and compensating	5,785	(4,652)	116	1,249
b. Actions for closing and monitoring the salt cavities, environmental actions and other technical matters	3,900	(2,717)	169	1,352
c. Social and urban measures	1,899	(702)	156	1,353
d. Additional measures	4,286	(3,528) (*)	100	858
Total	<u>15,870</u>	<u>(11,599)</u>	<u>541</u>	<u>4,812</u>

(*) Includes the Global Agreement with the Municipality of Maceió.

a. Support for relocating and compensating: Refers to actions to support for relocating and compensating for the residents, business and real state owners of properties located in the Civil Defense Map (version 4) updated in December 2020, including establishments that requires special measures for their relocation, such as hospitals, schools and public equipment.

This action has a provision of R\$1,249 (2023: R\$1,353) that comprises expenses related to relocation actions, such as relocation allowance, rent allowance, household goods transportation and negotiation of individual agreements for financial compensation.

b. Actions for closing and monitoring the salt cavities, environmental actions and other technical matters: Based on the findings of sonar and technical studies, stabilization and monitoring actions were defined for all 35 existing salt mining areas. On December 10, 2023, after atypical microseismic activity, cavity 18 collapsed. Technical information available so far indicates that the direct impacts from this event are restricted to the location of this cavity, within the protection area, which has been vacant since April 2020. The event at cavity 18 led to the preventive suspension of activities in the protection and surrounding areas, which resumed in February 2024 after the release of access to the area by the Civil Defense of Maceió.

The closure plan of 35 mining areas currently considers the following:

- i) 13 cavities are recommended to be filled with sand. Of these, 5 have already been filled. There are 2 in an advanced filling process. The remaining 6 cavities are in the planning activities, with the first two cavities starting to be filled in August, 2024.
- ii) 6 cavities do not require additional measures, of which 5 were already filled naturally and one cavity (cavity 18) is being evaluated, with indications that sand filling will not be necessary;

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- iii) 16 cavities must be closed by buffering, a technique that consists of promoting pressurization of the cavity, and for 9 of them the pressurization was confirmed. In the other 7, actions are in progress to check pressure, and eventual additional measures may be necessary.

In summary, the main activities of the closure plan to be completed, based on the information available so far, are the sand filling of 8 cavities and pressurization confirmation actions for 7 cavities. The closure plan was reviewed to incorporate additional measures after the events that occurred in December 2023 and was already approved by ANM.

All of the Company's actions are based on technical studies prepared by specialists contracted, whose recommendations are presented to competent authorities and follow the execution timeframe agreed under the closure plan, which is public and regularly reevaluated with ANM.

The provisioned balance amount of R\$1,352 (2023: R\$1,583) to implement actions for closing and monitoring the salt cavities, environmental actions and other technical matters was calculated based on existing techniques and the solutions planned for the current conditions of the cavities, including expenses with technical studies and monitoring, as well as environmental actions already identified. The provision amount may be changed based on new information, such as: results of the monitoring of the cavities, progress of implementing the plans to close mining areas, possible changes to be made to the environmental plan, monitoring of the ongoing measures and other possible natural alterations. The monitoring system implemented by Braskem envisages actions developed during and after the closure of mining areas, focusing on safety and monitoring of region's stability.

Regarding environmental actions, in June 2022, in compliance with the Agreement for Socio-environmental Reparation, Braskem submitted to the MPF the environmental diagnosis containing the assessment of the potential environmental impacts and damages arising from salt mining activities and the environmental plan with proposals of the measures required. As established in the agreement, the parties jointly defined the specialized company that will evaluate and monitor the environmental plan. In December 2022, an additional report on the environmental plan was filed with the MPF. In February 2023, this environmental plan was approved, incorporating the suggestions provided in the additional report. Braskem continues implementing the actions established in the approved environmental plan and sharing the results of its actions with the authorities. Also agreed was that the environmental diagnosis will be updated in December 2025.

As one of the results of the event in cavity 18, as agreed in the Socio-Environmental Reparation Agreement, a specialized company is preparing a specific Environmental Diagnosis to evaluate potential impacts caused by the collapse of said cavity. In the initial assessments performed so far, no alteration in quality of the lake water has been identified.

c. Social and urban measures: Refers to actions in compliance with social and urban measures, under the Agreement for Socio-environmental Reparation signed on December 30, 2020, for the adoption of actions and measures in vacated areas, urban mobility and social compensation actions, indemnification for social damages and collective pain and suffering and possible contingencies related to the actions in the vacated areas and urban mobility actions. To date, of the 11 projects defined for urban mobility, 2 have already been completed, 5 are in progress and the remaining projects are in the planning and execution stages. Regarding the Social and Urban Action Plan ("PAS"), 48 actions have already been validated with authorities signatories to the agreement and of these, 02 are being implemented. The balance of the provision is R\$1,353 (2023: R\$1,369).

d. Additional measures: Refers to actions regarding: (i) actions related to the Technical Cooperation Agreements entered into by the Company; (ii) expenses with managing the geological event in Alagoas relating to communication, compliance, legal services, etc.; (iii) additional measures to assist the region and maintenance of areas, including actions for requalification and indemnification directed to Flexais region; and (iv) other matters

classified as a present obligation for the Company, even if not yet formalized. The balance of additional measures described in this item totals R\$858 (2023: R\$935).

The provisions of the Company are based on current estimates and assumptions and may be updated in the future due to new facts and circumstances, including, but not limited to: changes in the execution time, scope and method and the success of action plans; new repercussions or developments arising from the geological event, including possible revision of the Civil Defense Map; studies that indicate recommendations from specialists, including the Technical Monitoring Committee, according to Agreement for Compensation of Residents, detailed in item 23.1 (i), and other new developments in the matter.

The measures related to the plans to close mining areas are also subject to the analysis and approval by the ANM, the monitoring of results of the measures under implementation as well as changes related to the dynamic nature of the geological event.

Continuous monitoring is essential for confirming the results of the current recommendations. Accordingly, the plan to close mining areas may be updated based on the need to adopt technical alternatives to stabilize the subsidence phenomena arising from the extraction of salt. In addition, the assessment of the future behavior of cavities to be monitored mainly using sonar and piezometers could indicate the need for certain additional measures to stabilize them.

The actions to repair, mitigate or offset potential environmental impacts and damages, as provided for in the Socio-environmental Reparation Agreement, were defined considering the environmental diagnosis prepared by a specialized and independent company. After the conclusion of all discussions with authorities and regulatory agencies, as per the process established in the agreement, an action plan was agreed to be part of the measures for a Plan to Recover Degraded Areas ("PRAD").

On May 21, 2024, the final report of the Parliamentary Investigative Committee ("CPI"), set up by the Senate on December 13, 2023, was approved, with the purpose of investigating the effects of the Company's socio-environmental legal liability related to the geological event in Alagoas. On this date, the aforementioned CPI was declared closed, with the subsequent submission of the final report to the appropriate institutions.

There are also administrative proceedings related to the geological event in Alagoas in progress before the Federal Accounting Court ("TCU") and the Securities and Exchange Commission of Brazil ("CVM").

Since 2019, the Federal Police of Alagoas has been conducting an investigation under secrecy. In December 2023 and May and June 2024, a search and seizure of documents was carried out, in Brazil and Portugal, under this investigation, so-called "Lágrimas de Sal" Operation. In this sense, the Company informs that it has always been at the disposal of authorities and has been providing all information related to salt mining over the course of the investigation.

The Company has been making progress in negotiations with public entities about other indemnification requests to understand them better. Although future disbursements may occur as a result of said negotiations, as of the reporting date, the Company is unable to predict the results and timeframe for concluding these negotiations or its possible scope and the total associated costs in addition to those already provisioned for.

It is not possible to anticipate all new claims, related to damages or other nature, that may be brought by individuals or groups, including public or private entities, that understand they suffered impacts or damages somehow related to the geological phenomenon and the relocation of people from risk areas, as well as new notices of violation or administrative penalties of diverse natures. Braskem continues to face and could still face administrative procedures and various lawsuits filed by individuals or legal entities not included in the PCF or that disagree with the financial compensation offer for individual settlement, as well as new collective actions and

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new lawsuits filed by public utility concessionaires, entities of the direct or indirect administration of the State, Municipalities or Federal level. Therefore, the number of such actions, their nature or the amounts involved cannot be estimated at this moment.

Consequently, the Company cannot eliminate the possibility of future developments related to the geological event in Alagoas, the relocation process and actions in vacated and adjacent areas, so the expenses to be incurred may differ from its estimates and provisions.

In February 2023, the Company signed a settlement agreement with the insurance companies, closing the claim for the geological event in Alagoas.

23.1 Contingent liabilities – Geological event Alagoas

The contingent liabilities whose loss is assessed as possible by the Company's Management, based on its evaluation and that of its external legal advisors, related the geological event in Alagoas, are disclosed as follows:

	Parent company	
	Consolidated	
	Jun/24	Dec/23
Civil claims - Alagoas (*)	8,987	8,821
Environmental claims - Alagoas	78	73
Total (**)	9,065	8,894

(*) Amounts presented net of the portion of the provision for compensation and relocation of public facilities located on the Civil Defense Map (version 4) covered by lawsuits related to the topic. The total amount of provisions related to these claims is R\$379.

(**) Comprise the lawsuits detailed below, and others of lesser value involved, including Public Civil Actions related to the relocation of certain public facilities located in the region.

In the context of this event, the main lawsuits filed against the Company are:

(i) Public-Interest Civil Action ("ACP") filed by the Alagoas State Prosecution Office and the Alagoas State Public Defender's Office – Reparation for Residents

In June 2019, the Company became aware of the Public-Interest Civil Action claiming the payment of indemnification for damages caused to the buildings and the residents of areas affected in the Pinheiro district and surrounding areas, in the total minimum amount of R\$6.7 billion, with initial request for provisional measure to freeze the Company's financial and other assets in the same amount. Successive orders to freeze funds resulted in the court blocking of R\$3.7 billion in assets in 2019, and the unfreezing occurred in January 2020. Once the case was sent to the Federal Courts, the Federal Prosecution Office started to participate in the action.

The first agreement under this Public-Interest Civil Action (Reparation for Residents) was approved on January 3, 2020. The Agreement to Support the Relocation of People in Risk Areas ("Agreement for Compensation of Residents"), entered into by Braskem and the Alagoas State Prosecutors' Office ("MPE"), the Alagoas State Public Defenders' Office ("DPE"), the Federal Prosecutors' Office ("MPF") and the Federal Public Defenders' Office ("DPU", and jointly with the MPE, DPE and MPF, the "Authorities"), establishes cooperative actions for relocating people in risk areas and guaranteeing their safety, which provides support under the Financial Compensation and Support for Relocation Program implemented by Braskem, for the population in specified risk areas.

After updates of the Civil Defense Map, two legal instruments were entered into with the Authorities, in July and October 2020, to include properties in the PCF.

On December 30, 2020, the Company and the Authorities executed a second amendment to the Agreement for Compensation of Residents to terminate the Public-Interest Civil Action, through which the parties agreed to include in PCF the relocation of additional properties defined in the updated version of the Civil Defense Map, of December 2020, and in the independent technical and specialized studies engaged by the Company (“Studies”) on the potential impact of the geological event on the surface of the region. The Agreement for Compensation of Residents includes the area currently affected by the geological event, according to the Civil Defense, and the areas with potential future impacts indicated in the Studies.

To implement the actions envisaged in the Public-Interest Civil Action, the Company undertook to maintain R\$2.7 billion in a checking account, of which R\$1.7 billion under the Agreement for Compensation of Residents and an additional R\$1 billion under the second amendment, with minimum working capital of R\$100, whose transactions will be verified by an external audit company. On June 30, 2024, arising from the costs incurred related to the PCF, the balance of this checking account corresponded to R\$139 under current assets (2023: R\$115). In addition, the Company and the Authorities agreed to: (i) create a technical group (Technical Monitoring Committee) to monitor the geological event and study the areas adjacent to the Civil Defense Map for a period of five years; and (ii) maintain a performance bond, currently in the amount of R\$465 (down from the R\$2 billion performance bond envisaged in the Agreement for Compensation of Residents).

With the judicial ratification by the courts of the Agreement for Compensation of Residents on January 6, 2021, this Public-Interest Civil Action was terminated.

(ii) Public-Interest Civil Action (ACP) filed by the Federal Prosecution Office (MPF), Federal Public Defender’s Office (DPU) and Alagoas State Prosecution Office (MPE/AL): Reparation for Residents – Map Version 5

On November 30, 2023, the Company was informed of the Public-Interest Civil Action filed by the MPF, DPU and MPE/AL against the Municipality of Maceió and Braskem, with a request for a injunctive relief based on evidence, against the Municipality of Maceió: (i) the disclosure of the new Map of Priority Action Lines, Version 5, and (ii) preparation of the Action Plan to address issues related to the identification of the roads and public equipment located in the region. Against Braskem, they request through a preliminary injunction: (i) inclusion in the PCF of the new criticality area 00 (area defined by the Civil Defense of Maceió with recommendation of relocation) of Version 5 of the Civil Defense Map and making feasible the optional inclusion of all residents affected whose properties are located in the criticality area 01 (area defined by the Civil Defense of Maceió with recommendation of monitoring) of Version 5 of the Map, with inflation adjustment corresponding to the amounts adopted by the PCF; (ii) establishment, with the permission of the affected party of the criticality area 01, of a Program for Reparation of Damage to Properties resulting from the alleged depreciation of the property, as well as the alleged pain and suffering resulting from the inclusion of the property in the Map; (iii) engagement of independent and specialized firm to identify the alleged damage to properties if the affected party decides to remain in the area of criticality 01 of Version 5 of the Civil Defense Map; and (iv) engagement of independent and specialized technical advisory to provide support to the affected parties in the analysis of the scenarios and decision-making of their relocation or staying in the area. On the merits, they request confirmation of the preliminary injunctions.

On November 30, 2023, the judge rendered a decision granting the injunctive relief based on evidence of the plaintiffs. Against this decision, Braskem proposed suspension of the preliminary injunction and filed an interlocutory appeal. On January 22, 2024, the decision rendered in the interlocutory appeal determined “the immediate suspension of the provisory execution determined by the trial court”, which was sustained by the full court until the final and unappealable decision of the interlocutory appeal.

On June 30, 2024, the adjusted amount of this action is R\$1.06 billion (2023: R\$1.01 billion).

The Management, supported by the opinion of the external legal advisors, classifies the probability of loss in this case as possible.

(iii) Public-Interest Civil Action filed by the Alagoas State Federal Prosecution Office – Social-environmental reparation

In April 2020, the Company became aware of the Public-Interest Civil Action claiming the payment by the Company of indemnification for socio-environmental damages and other collective damages, as well as the adoption of corrective and environmental compliance measures, with preliminary injunction requiring the freezing of assets, suspension of borrowings with the Brazilian Development Bank (“BNDES”), formation of an own private fund in the initial amount of R\$3.1 billion and the pledging of guarantees in the amount of R\$20.5 billion. The amount of the action was R\$27.6 billion.

On December 30, 2020, the Agreement for Socio-environmental Reparation was executed, with the Company mainly undertaking to: (i) adopt measures to stabilize and monitor the subsidence phenomenon resulting from salt mining; (ii) repair, mitigate or compensate potential impacts and environmental damages arising from salt mining in the Municipality of Maceió; and (iii) repair, mitigate or compensate potential impacts and social and urban damages arising from salt mining in the Municipality of Maceió, as detailed below:

(i) To stabilize the cavities and monitor the soil, the Company continues to implement the action plans involving the closure of mining fronts prepared by Braskem and approved by the ANM, whose measures can be adjusted until the stability of the subsidence phenomenon resulting from salt mining is verified.

(ii) Regarding the potential environmental impacts and damages resulting from salt mining in the Municipality of Maceió: as agreed with the MPF, the Company hired a specialized independent company to identify and recommend measures for recovering, mitigating or compensating any environmental impacts identified as the result of salt mining activities in Maceió. The study and the second opinion report on the environmental planning were delivered to the MPF on June 30, 2022 and December 7, 2022, respectively, and will follow the procedures as per the agreement for final consolidation of the actions to be adopted in the mutual agreement between the Company and the MPF, but it is not possible to predict the outcome or if it will result in additional amounts other than those already recorded in the provision.

(iii) Regarding potential impacts and social and urban damages arising from salt mining in the city of Maceió: to allocate the maximum amount of R\$1.28 billion for adopting actions and measures in vacated areas, urban mobility actions and social compensation actions. For these social compensation actions and measures, on June 30, 2022, the Company filed with the MPF the report and the respective plan of social action that will be used as base to define the measures to be adopted. Braskem also will allocate the amount of R\$300 for indemnification for social and collective pain and suffering and possible contingencies related to actions in vacated areas and in urban mobility actions.

The Company and the Federal Prosecution Office also agreed to hire a specialized consultancy to evaluate the Company’s Social and Environmental Management Program and on the pledging of security interest involving certain assets of the Company in the amount of R\$2.8 billion to substitute the performance bond of R\$1 billion.

The Agreement for Socio-environmental Reparation was ratified by Court on January 6, 2021, with the termination of the Public-Interest Civil Action for Socio-environmental Reparation with regard to Braskem.

Finally, under the Agreement for Socio-environmental Reparation, on January 21, 2021, the Civil Investigation launched in June 2020 by the MPE was closed. It aimed to: (i) calculate the extent of the urban damages caused by the geological event that occurred in Maceió; (ii) seek, jointly with those entitled, necessary and adequate architectural solutions for the destination, restoration and/or use of the cited empty spaces left in the districts impacted; (iii) calculate, if applicable, potential compensatory liabilities for the damages caused to the urban order.

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On July 21, 2023, the 3rd Federal Court of Maceió ratified the full adherence of the Municipality of Maceió to the terms of the Socio-environmental Agreement, including the Social Actions Plan (PAS), also ratifying adherence in connection with the Instrument of Partial Adhesion on Urban Mobility.

(iv) Public-Interest Civil Action filed by the Alagoas State Public Defender's Office: Request for Indemnification for Additional Collective Pain and Suffering

In March 2024, the Company became aware of the Public-Interest Civil Action filed by the Public Defender's Office (DPE) which, among others, challenges clause 69 of the Socio-environmental Agreement (payment of R\$150 for collective pain and suffering), alleging that there are facts subsequent to the execution of the agreement that would have caused additional pain and suffering.

DPE argues that: (i) the payment of the Socio-environmental Agreement would not cover future damages; (ii) the transfer of ownership of the area covered by the PCF to Braskem would violate constitutional principles; (iii) the damage caused should be fairly compensated; (iv) collective existential damages should be compensated; and (v) Braskem should be judged for "illicit profit," to be calculated.

Based on these allegations, it requested a preliminary injunction: (i) to suspend clause 58, paragraph two, of the Socio-environmental Agreement in order to reject the possibility of returning the area to Braskem; (ii) to prohibit the sale of the PCF area until a final and unappealable decision is made on the subject of the claim, considering that the assets acquired through the Program for Financial Compensation must not be sold or pledged. On April 12, 2024, these preliminary claims were rejected by the court.

In the merit, the claims include: (i) the loss of all properties that are the subject of PCF, with the possibility of returning the area to the victims or to the public domain, besides ordering Braskem to pay, as compensation for collective and social pain and suffering, the same amount paid by Braskem for material damages; (ii) condemning Braskem, as compensation for existential damages, for the loss of all properties that are the subject of the PCF; (iii) condemning Braskem for "illicit profit," with the loss of properties that are the subject of the PCF, and the payment of amounts obtained by the Company through its alleged illicit conduct (to be calculated in the liquidation of the award); (iv) issue of subpoena to the Investor Relations Officer, for the purposes of regulatory obligations, with the publication of material fact notice.

The amount of the action filed by DPE is R\$150.

The Management, based on the opinion of external legal advisors, classifies the likelihood of loss in this action as possible.

(v) Public-Interest Civil Action filed by the Federal Public Defender's Office: Refusal of insurance within the scope of Housing Financial System ("SFH")

In November 2021, the Company became aware of the Public-interest civil action filed by DPU to question the denial of necessary insurance for contracts under the SFH to acquire properties located within a radius of 1 km outside the risk area defined by the version 4 map of Civil Defense authorities, which is the subject matter of the Residents PCA agreement – See item (i).

Insurers linked to SFH, financial agents, the regulatory agency and Braskem are the defendants. The main claim is only against the insurers, financial agents and the regulatory agency on the grounds that the refusal to contract the insurance is abusive and has no technical or legal grounds. There is a secondary and eventual claim to sentence Braskem to pay indemnification in an amount to be settled in the future, if the judge understands that the refusal somehow has grounds in the subsidence phenomenon.

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On January 10, 2024, a decision was rendered partially ordering the insurance companies to: (i) refrain from applying the safety margin beyond the risk area defined by the Civil Defense and engaging in unfair pricing and increases to avoid contracting insurance coverage for properties out of and next to the risk area, declaring that there were no denials/decreases in the insurance coverage based exclusively on the safety margin, (ii) call everyone who is interested to reassess the request for housing insurance. Braskem was not found guilty, and insurance companies filed appeal against the decision, which is pending.

It is not possible to estimate the indemnification amount, which will depend on the evidence of damages submitted by people whose insurance was denied.

The Management, supported by the opinion of the external legal advisor, classifies the probability of loss in this lawsuit as possible.

(vi) Public-Interest Civil Action filed by the Alagoas State Public Defender's Office – Review of terms of the Flexal Agreement

In March 2023, the Company became aware of the Public-interest civil action filed by DPE against the Company, the Federal Government, the State of Alagoas and the Municipality of Maceió seeking, among other claims, the revision of terms of the Flexal Agreement, signed amongst Braskem, the MPF, the MPE, the DPU, and Municipality of Maceió, ratified on October 26, 2022, by the 3rd Federal Court of Alagoas.

Through of this lawsuit, the DPE seeks, among other claims, the inclusion of residents of Flexais region, who choose to adhere the PCF, program created under the agreement in ACP (Reparation for Residents), with consequent reallocation of these residents and compensation for moral and material damages in parameters specified in the ACP.

As injunction relief, DPE also requested, that the Municipality of Maceió and Braskem initiated the registration of all residents who requested to be relocated and their concomitant inclusion in the PCF, or, alternatively, requested the freeze of Braskem bank accounts in the amount of R\$ 1.7 billion, to guarantee the compensation for moral and material damages to residents of the Flexais region. The injunction relief requests were rejected by the trial and appellate courts. On June 30, 2024, the amount of this action is R\$2.05 billion (2023: R\$1.95 billion).

On January 19, 2024, a decision was rendered, still subject to appeals by the parties, judging partially valid the requests made by the DPE to:

- (i) deny the request for annulment of the clauses of Flexal Agreement, stating, however, that the settlement described in the agreement must be interpreted as settlement until the date of execution of the agreement, and does not cover property damages related to real estates and their depreciation;
- (ii) deny the request for payment of collective pain and suffering;
- (iii) grant the payment for pain and suffering while the effects of social isolation persist. The judgment validated the parameters of the program provided in the Flexal Agreement, however it understood that the amounts paid in the program correspond to the period between October 2020 and the date the Flexal Agreement was entered into, therefore payments must continue until the effective requalification of the Flexais region;
- (iv) grant the request for indemnity for property damages resulting from the real estate depreciation to be estimated during the phase of fulfillment of the judgment;

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- (v) determine the development of the case to adjudicate the request for relocation of residents, among others.

The Management, supported by the opinion of the external legal advisor, classifies the probability of loss in this lawsuit as possible.

(vii) Public-Interest Civil Action filed by the Federation of Fishermen of the State of Alagoas (“FEPEAL”) and National Confederation of Fishermen and Aquaculturists (“CNPA”): Fishermen Reparation

In August 2023, the Company became aware of the Public-Interest Civil Action filed by FEPEAL and CNPA (jointly the “Associations”) against the Company, seeking compensation for material damages (damages and loss of profit) and homogeneous individual and collective morals damages for the Associations and each of the alleged 8,493 affected fishermen represented by the Associations.

As a preliminary measure, the Associations requested, among other claims, that the Company provision sufficient funds to guarantee the compensation of fishermen included in the public-interest civil action, and also publishing a material fact notice to the shareholders. These requests were rejected by the Courts.

Among other requests, the Associations claim the payment of: (i) compensation for (a) individual and homogeneous moral damages suffered, in the amount of R\$50,000 and (b) material damages in the form of individual and homogeneous loss of profits, in the amount of R\$132,000 in both cases for each of the allegedly affected fishermen; (ii) compensation for collective moral damages for the Associations, in the amount of R\$100,000; (iii) compensation for collective material damages to the Associations, in the amount of R\$750,000; and (iv) attorney fees in the amount of 20% on the value of the award.

On June 30, 2024, the plaintiffs’ claims amount to R\$2.02 billion, and the Management, based on the opinion of its external legal advisors, classifies the likelihood of loss in the amount of R\$1.69 billion as possible (2023: R\$1.61 billion) and the amount of R\$337 (2023: R\$321) as remote.

(viii) Public-Interest Civil Action filed by the Federation of Fishermen of the State of Alagoas (“FEPEAL”): Fishermen Financial Assistance

On December 13, 2023, the Company became aware of the ACP, with request for advance relief, filed by FEPEAL, which requested the payment of an emergency financial assistance to the fishermen who work in Mundaú Lagoon, in the monthly amount of R\$1,946.75, while the prohibition imposed by Administrative Rule 77/ Port Authority of Alagoas (“CPAL”) of navigating in part of the Lagoon remains.

As a result of negotiations between the parties to the ACP and other institutions, which began in December 2023, to reach an agreement on the matter, on February 7, 2024, an Agreement was entered into between Braskem, FEPEAL, CNPA and DPU, for the payment of indemnification to fishermen and shellfish collectors temporarily affected by the restriction of traffic of boats in the Mundaú Lake, in an area defined by the Port Authority of Alagoas for safety reasons. The agreement envisages the payment by Braskem of an amount equivalent to three minimum wages to up to 1,870 professionals registered with the Ministry of Fishing and Agriculture (“MPA”) who can provide evidence of their work in the region. The ratification decision ended the Public-Interest Civil Action, extinguishing the case after examining the merits.

(ix) Action against the Violation of a Constitutional Fundamental Right (ADPF) filed by the Alagoas State Governor

On December 18, 2023, the Company was informed of the Action against the Violation of a Constitutional Fundamental Right (ADPF) filed by the Alagoas State Governor before the Federal Supreme Court due to some

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clauses of the agreements entered into out-of-court and ratified in the records of the cases 0803836-61.2019.4.05.8000 (ACP Reparation for Residents, 0806577-74.2019.4.05.8000 (ACP Social-Environmental Reparation) and 0812904-30.2022.4.05.8000 (Flexal Agreement), which deal with the settlement to the Company, as well as the acquisition and exploration of vacant properties.

On December 18, 2023, Braskem presented a statement applying for the denial of the ADPF continuance. On January 10, 2024, the judge rapporteur determined the testimony of Braskem, Municipality of Maceió /AL, State of Alagoas Prosecution Office, Alagoas State Defender's Office and Federal Public Defender's Office and the statement of the Office of the Attorney General and Office for the General Counsel for the Federal Government. These interested parties presented their manifestation, and, on June 24, 2024, the judge rapporteur issued a decision denying the ADPF continuance.

The case has no amount attributed to it. The Management, supported by the opinion of the external legal advisors, classifies the probability of loss in this case as possible.

(x) Indemnifying action: Companhia Brasileira de Trens Urbanos ("CBTU")

On February 2, 2021, the Company was notified of the filing of an action by CBTU, formulating initially only a preliminary injunction for maintaining the terms of the cooperation agreement signed previously by the parties. The request was denied in lower and appellate courts, given the fulfillment of the obligations undertaken by Braskem. On February 24, 2021, CBTU filed an amendment to the initial request claiming the payment of compensation for losses and damages in the amount of R\$222 and for moral damages in the amount of R\$0.5, as well as the imposition of obligations, including the construction of a new rail line to substitute the stretch that passed through the risk area.

On June 30, 2024, the inflation-adjusted amount of this lawsuit was R\$1.48 billion (2023: R\$1.46 billion). Braskem entered into a memorandum of understanding with CBTU to reach a mutual solution and suspend the lawsuit during the negotiation period and has made progress in the technical understanding about the topic. As a result of a joint petition filed by the parties, a procedural legal agreement was presented by the parties and ratified by the court, which envisages the continuation of negotiations for a possible conciliation between the parties until March 2025.

Braskem's Management, based on its evaluation and that of its external legal advisors, classifies the probability of loss in this case as possible.

(xi) Action for Damages: Pinheiro District Property

In June 2019, the Company became aware of the action for damages filed by Construtora Humberto Lobo (under court-supervised reorganization), a Contractor that claimed it suffered damages and loss of profits due to an agreement to purchase from Braskem a property in the District of Pinheiro. Said agreement was terminated by Braskem due to lack of payment by the Contractor. Nevertheless, the Contractor claims that Braskem omitted information on the existence of structural problems in the deactivated salt mining wells located on said property. On July 05, 2023, a decision was rendered in favor of Braskem. It did not recognize the existence of the alleged loss of profits and alleged damage to the contractor's image, only ordering the return of R\$3 by Braskem to the plaintiff, plus inflation adjustment, to be deducted from the amounts already received by Humberto Lobo during the lawsuit. The lawsuit is ongoing, and Management, supported by the opinion of the external legal advisors, classifies the probability of loss in this case as possible. As of June 30, 2024, the amount of this action is R\$0.6 (2023: R\$0.5).

(xii) Indemnity Claim: State of Alagoas

In March 2023, the Company became aware of the indemnity claim filed by the State of Alagoas, requesting compensation for alleged damages resulting, among others claims, from the loss of properties within the risk area defined by the Civil Defense of Maceió, alleged investments initiated by the State of Alagoas and that would have become void unusable due to the evacuation of the risk area and alleged loss of tax revenue, with a request that such damages to be determined by a court appraiser.

On October 10, 2023, the trial court handed down summary judgment ordering Braskem to reimburse the amounts invested, public equipment and losses in tax collection as required by the State of Alagoas. The indemnity amounts must be set in the award calculation phase. The Company filed an appeal against the decision. On June 30, 2024, the amount of this action is R\$1.55 billion (2023: R\$1.42 billion). The Company pledged performance bond for this lawsuit in the amount of R\$1.4 billion.

The Management, supported by the opinion of its external legal advisor, classifies the probability of loss in this lawsuit as possible.

(xiii) Other civil actions: Indemnifications related to the impacts of subsidence and relocation of areas affected

On June 30, 2024, Braskem was defendant in several other actions, that, in aggregate, involve the amount of R\$1.39 billion (2023: R\$1.42 billion), filed by individuals in Brazil and abroad, seeking the payment of indemnifications directly or indirectly related to the geological event in Maceió.

Among these actions, there is a compensation action before the Rotterdam Court in the Netherlands, brought by 9 residents of the area affected by the subsidence (originally 15, but 6 transacted with the Company and withdrew the claim) against Braskem. On July 24, 2024, the Company became aware of the decision of the Dutch court that concluded that there was no connection between the Company's subsidiaries in that country and the subsidence event in Alagoas. The Dutch Court also ruled that the plaintiffs are entitled to financial compensation to be paid by Braskem. The decision did not assign a compensation amount to the plaintiffs, allowing the settlement of the compensation amount in a separate liquidation procedure that may be instituted in the Netherlands, in accordance with Brazilian law. The parties may appeal.

The Management, supported by the opinion of its external legal advisor, classifies the probability of loss of the lawsuits, in the total amount mentioned above, as possible.

(xiv) Administrative Proceeding: Notice of Violation issued by the Environment Institute of Alagoas State ("IMA")

On December 4, 2023, the Environment Institute of Alagoas State issued a fine to the Company due to the alleged environmental degradation resulting from the soil displacement in the region where the mining front is closed in the municipality of Maceió. Considering that in 2019 Braskem had already been fined for the same event and legal grounds, a defense to the notice of violation was filed for bis in idem. The original notice of violation of 2019 was closed with the signature of the Consent Decree (TAC) on December 23, 2023.

On June 28, 2024, Braskem was served with the decision, still subject to administrative appeal, maintaining the notice of violation.

On June 30, 2024, the amount of this proceeding was R\$75 (2023: R\$71).

The Management, supported by the opinion of the external legal advisors, classifies the probability of loss in this case as possible.

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24 Equity

24.1 Capital

On June 30, 2024 and December 31, 2023, the Company's subscribed and paid-up capital stock amounted to R\$8,043 and comprised 797,207,834 shares with no par value, distributed as follows:

	Common		Preferred shares		Preferred shares		Amount of shares	
	shares	%	class A	%	class B	%	Total	%
Novonor	226,334,623	50.11	79,182,498	22.95			305,517,121	38.32
Petrobras	212,426,952	47.03	75,761,739	21.96			288,188,691	36.15
ADR	(i)		64,145,570	18.59			64,145,570	8.05
Norges Bank			22,442,704	6.50			22,442,704	2.82
Other	12,907,077	2.86	103,527,854	30.00	478,790	100.00	116,913,721	14.66
Total	451,668,652	100.00	345,060,365	100.00	478,790	100.00	797,207,807	100.00
Treasury shares			27				27	
Total	451,668,652	100.00	345,060,392	100.00	478,790	100.00	797,207,834	100.00
Authorised	535,661,731		616,682,421		593,818		1,152,937,970	

(i) American Depository Receipt ("ADR") on the New York Stock Exchange – NYSE (USA).

24.2 Share rights

Preferred shares carry no voting rights, but they ensure priority, non-cumulative annual dividend of 6% of their unit value, according to profits available for distribution. The unit value of the shares is obtained through the division of capital by the total number of outstanding shares. As common shares, only class "A" preferred shares will have the same claim on the remaining profit that exceeds the minimum mandatory dividend of 6% and will be entitled to dividends only after the priority dividend is paid to preferred shareholders. Only class "A" preferred shares also have the same claim as common shares on the distribution of shares resulting from capitalization of other reserves. Class "A" preferred shares can be converted into common shares upon resolution of majority voting shareholders present at a General Meeting. Class "B" preferred shares can be converted into class "A" preferred shares at any time, at the ratio of two class "B" preferred shares for one class "A" preferred share, upon a simple written request to the Company, provided that the non-transferability period provided for in specific legislation that allowed for the issue and payment of such shares with tax incentive funds has elapsed.

In the period ended June 30, 2024, no shares were delivered. In the period ended June 30, 2023, 665,381 shares, which were held in treasury, were delivered as a form of payment to participants of the 2020 Long-Term Incentive (LTI) Program.

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25 Earnings per share

The table below shows the reconciliation of profit or loss for the year adjusted for the amounts used to calculate basic and diluted earnings per share.

	<u>Jun/24</u>	<u>Jun/23</u>
	<u>Basic amd diluted</u>	<u>Basic amd diluted</u>
Loss for the period attributed to Company's shareholders	(5,080)	(586)
Reconciliation of income available for distribution, by class (numerator):		
Common shares	(2,878)	(332)
Preferred shares class "A"	(2,199)	(253)
Preferred shares class "B"	(3)	-
	<u>(5,080)</u>	<u>(585)</u>
Weighted average number of shares, by class (denominator):		
Common shares	451,668,652	451,668,652
Preferred shares class "A"	345,060,365	344,527,325
Preferred shares class "B"	478,790	478,790
	<u>797,207,807</u>	<u>796,674,767</u>
(Loss) profit per share (in R\$)		
Common shares	(6.3736)	(0.7358)
Preferred shares class "A"	(6.3736)	(0.7358)
Preferred shares class "B"	(6.3736)	(0.7358)

Weighting of shares

		<u>Jun/23</u>
		<u>Basic amd diluted</u>
		<u>Preferred shares</u>
		<u>Class "A"</u>
	<u>Nota</u>	<u>Outstanding shares</u>
		<u>Weighted average</u>
Amount at beginning of the period		344,394,984
Incentive long term plan payments with treasury shares	24.2	665,381
		132,341
Amount at the end of the period		345,060,365
		344,527,325

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26 Net revenues

	Consolidated		Parent company	
	Jun/24	Jun/23	Jun/24	Jun/23
Sales revenue				
Domestic market	26,532	27,168	26,186	26,852
Foreign market	16,399	15,788	4,225	4,726
	<u>42,931</u>	<u>42,956</u>	<u>30,411</u>	<u>31,578</u>
Sales and services deductions				
Taxes				
Domestic market	(5,784)	(5,567)	(5,748)	(5,517)
Foreign market	(24)	(15)		
Sales returns				
Domestic market	(81)	(87)	(78)	(86)
Foreign market	(47)	(85)	(21)	(6)
	<u>(5,936)</u>	<u>(5,754)</u>	<u>(5,847)</u>	<u>(5,609)</u>
Net sales and services revenue	<u>36,995</u>	<u>37,202</u>	<u>24,564</u>	<u>25,969</u>

27 Expenses by nature and function

	Consolidated		Parent company	
	Jun/24	Jun/23	Jun/24	Jun/23
Classification by nature:				
Raw materials other inputs	(27,889)	(29,408)	(20,424)	(22,834)
Personnel expenses	(1,985)	(1,766)	(1,200)	(1,087)
Outsourced services	(1,435)	(1,509)	(1,111)	(974)
Depreciation and amortization	(2,517)	(2,535)	(1,587)	(1,731)
Freights	(2,037)	(1,961)	(641)	(719)
Idle industrial plants	(332)	(195)	(280)	(185)
Alagoas geological event (Note 23)	(388)	(1,149)	(388)	(1,149)
Other income	249	1,145	227	1,008
Other expenses	(832)	(979)	(340)	(648)
Total	<u>(37,166)</u>	<u>(38,357)</u>	<u>(25,744)</u>	<u>(28,319)</u>
Classification by function:				
Cost of products sold	(34,394)	(35,759)	(23,958)	(26,506)
Selling and distribution	(908)	(973)	(519)	(536)
(Loss for) Reversal of impairment of trade accounts receivable and others from clients	56	(48)	55	(56)
General and administrative	(1,239)	(1,174)	(798)	(815)
Research and development	(212)	(175)	(93)	(89)
Other income (i)	249	1,146	227	1,008
Other expenses (ii)	(718)	(1,374)	(658)	(1,325)
Total	<u>(37,166)</u>	<u>(38,357)</u>	<u>(25,744)</u>	<u>(28,319)</u>

(i) In 2023, it mainly refers to the claim settlement agreement signed with insurers and to the final and unappealable judgment of the unconstitutionality action of the increase in the PIS and COFINS rate levied on gasoline and diesel oil sale operation.

(ii) It mainly refers to the expenses incurred with the geological event in Alagoas.

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28 Financial results

	Consolidated		Parent company	
	Jun/24	Jun/23	Jun/24	Jun/23
Financial income				
Interest income	683	626	544	414
Inflation indexation income on tax assets	11	19	11	20
Other	134	105	72	84
	828	750	627	518
Financial expenses				
Interest expenses	(2,235)	(1,868)	(2,353)	(1,853)
Discounts granted				
Loans transaction costs - amortization	(104)	(104)	(9)	(9)
Adjustment to present value - appropriation	(473)	(289)	(468)	(324)
Interest expenses on leases	(126)	(119)	(95)	(79)
Other	(177)	(203)	(12)	(79)
	(3,115)	(2,583)	(2,937)	(2,344)
Derivatives and exchange rate variations, net				
On financial assets	496	(846)	573	(254)
On financial liabilities	(6,100)	2,606	(5,023)	1,225
Gain on derivatives		288		19
Losses on derivatives	(2)	(407)	(47)	(97)
	(5,606)	1,641	(4,497)	893
Total	(7,893)	(192)	(6,807)	(933)

The effects from exchange variation on the Company's transactions are mainly due to the variations in the following currencies:

	End of period rate			Average rate		
	Jun/24	Dec/23	Variation	Jun/24	Jun/23	Variation
U.S. dollar - Brazilian real	5.5589	4.8413	14.82%	5.0843	5.0744	0.19%
Euro - Brazilian real	5.9547	5.3516	11.27%	5.4969	5.4831	0.25%
Mexican peso - Brazilian real	0.3044	0.2856	6.58%	0.2971	0.2793	6.40%
U.S. dollar - Mexican peso	18.2726	16.9596	7.74%	17.1258	18.1863	-5.83%
U.S. dollar - Euro	0.9335	0.9046	3.19%	0.9248	0.9533	-2.99%

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29 Segment information

	Operating expenses						Jun/24
	Net sales revenue	Cost of products sold	Gross profit	Selling, general and distribution expenses	Results from equity investments	Other operating income (expenses), net	Profit (loss) before net financial expenses and taxes
Reporting segments							
Brazil	25,870	(24,034)	1,836	(785)		(408)	643
USA and Europe	9,943	(9,163)	780	(343)		(68)	369
Mexico	2,503	(2,291)	212	(235)		(14)	(37)
Total	38,316	(35,488)	2,828	(1,363)		(490)	975
Other segments	436	(194)	242	3	(27)	76	294
Corporate unit				(976)		(24)	(1,000)
Braskem consolidated before eliminations and reclassifications	38,752	(35,682)	3,070	(2,336)	(27)	(438)	269
Eliminations and reclassifications	(1,757)	1,288	(469)	33		(31)	(467)
Total	36,995	(34,394)	2,601	(2,303)	(27)	(469)	(198)
	Operating expenses						Jun/23
	Net sales revenue	Cost of products sold	Gross profit	Selling, general and distribution expenses	Results from equity investments	Other operating income (expenses), net	Profit (loss) before net financial expenses and taxes
Reporting segments							
Brazil	26,280	(25,747)	533	(879)		(347)	(693)
USA and Europe	8,821	(8,080)	741	(379)		77	439
Mexico	2,407	(2,284)	122	(198)		(6)	(81)
Total	37,508	(36,111)	1,396	(1,456)		(276)	(335)
Other segments	406	(336)	70	101	11	10	190
Corporate unit				(1,015)		52	(963)
Braskem consolidated before eliminations and reclassifications	37,914	(36,447)	1,466	(2,370)	11	(214)	(1,108)
Eliminations and reclassifications	(712)	688	(23)			(14)	(36)
Total	37,202	(35,759)	1,443	(2,370)	11	(228)	(1,144)

30 Contractual obligations

The Company has long-term commitments for the purchase of feedstock. As of June 30, 2024, these obligations amounted to R\$8,436 (2023: R\$8,616) and are expected to be settled by 2044.