

Há 43 anos FAZENDO PARTE DA SUA JORNADA



Na rua e no app, Estapar.



Interim Financial Information

Allpark Empreendimentos, Participações e Serviços S.A.

September 30, 2024

with Independent Auditor's Report on Review of Quarterly
Information

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A free translation from Portuguese into English of Independent Auditor's Review Report on Individual and Consolidated Interim Financial Information prepared in Brazilian currency in accordance with NBC TG 21 - Interim Financial Reporting, and IAS 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB) and specific rules issued by the Brazilian Securities and Exchange Commission (CVM)

Independent auditor's review report on quarterly information

To the
Shareholders, Board of Directors and Officers of
Allpark Empreendimentos, Participações e Serviços S.A.
São Paulo – SP

Introduction

We have reviewed the individual and consolidated interim financial information of Allpark Empreendimentos, Participações e Serviços S.A. (the "Company"), contained in the Quarterly Information Form, for the quarter ended September 30, 2024, which comprises the statement of financial position as at September 30, 2024 and the statements of profit or loss and of comprehensive income for the three and nine-month periods then ended, and the statements of changes in equity and of cash flows for the nine-month period then ended, and notes to the financial statements, including material accounting policies and other financial information.

Executive board's responsibility for the interim financial information

The executive board is responsible for the preparation of the individual and consolidated interim financial information in accordance with NBC TG 21 - Interim Financial Reporting, and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the fair presentation of this information in conformity with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

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

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the quarterly information referred to above was not prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of the Quarterly Information (ITR), and

presented consistently with the rules issued by the Brazilian Securities and Exchange Commission (CVM).

Other matters

Statements of value added

The accompanying quarterly information includes the individual and consolidated statements of value added (SVA) for the nine-month period ended September 30, 2024, prepared under the responsibility of the Company's executive board and presented as supplementary information for purposes of IAS 34. These statements were subject to review procedures performed in conjunction with the review of the quarterly information, with the purpose of concluding whether they are reconciled to the interim financial information and accounting records, as applicable, and whether their form and content are in accordance with the criteria defined in NBC TG 09 Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe these statements of value added were not prepared, in all material respects, in accordance with the criteria defined in the abovementioned Standard and consistently with the individual and consolidated interim financial information taken as a whole.

São Paulo, November 06, 2024.

ERNST & YOUNG
Auditores Independentes S.S. Ltda.
CRC SP-034519/O

Flávio Serpejante Peppe
Accountant CRC SP-172167/O



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STATEMENTS OF FINANCIAL POSITION

ASSETS in R\$ thousand		INDIVIDUAL		CONSOLIDATED	
CURRENT ASSETS	Note	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and cash equivalents	4.1	221,658	117,555	271,687	189,524
Trade accounts receivable	5	95,614	55,409	167,183	92,712
Taxes and contributions recoverable	6	19,633	23,367	33,976	37,868
Prepaid expenses		4,053	3,307	7,361	7,444
Advances to suppliers		7,097	1,654	14,341	2,113
Advances to employees		1,743	1,119	2,042	1,300
Rent advances		190	370	490	502
Related parties	15.1	17,446	4,347	11,043	1,307
Derivative financial instruments	12	2,413	805	2,413	805
Other receivables		597	3,691	2,459	5,123
Total current assets		370,444	211,624	512,995	338,698
NONCURRENT ASSETS					
Trade accounts receivable	5	-	458	-	458
Taxes and contributions recoverable	6	8,463	10,317	15,634	17,761
Related parties	15.1	20,258	19,386	17,550	17,488
Restricted marketable securities	4.2	-	-	12,604	7,231
Judicial deposits	16.3	5,436	4,400	8,502	7,340
Prepaid expenses		1,204	1,609	1,760	2,306
Other receivables		-	8,141	762	8,441
Investments	7.2	413,347	414,799	13,581	9,103
Property and equipment	9	187,458	172,231	258,877	238,495
Right of use	8	38,177	44,089	348,220	369,487
Intangible assets	10	487,850	497,478	1,446,396	1,498,284
Total noncurrent assets		1,162,193	1,172,908	2,123,886	2,176,394
Total assets		1,532,637	1,384,532	2,636,881	2,515,092

See accompanying notes.

LIABILITIES AND EQUITY in R\$ thousand

			INDIVIDUAL		CONSOLIDATED
CURRENT LIABILITIES	Note	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Loans, financing and debentures	11	193,291	192,110	229,177	222,914
Derivative financial instruments	12	7,192	1,501	7,192	1,501
Trade accounts payable		62,175	60,002	148,199	144,548
Lease liabilities	13	16,036	18,773	104,267	105,236
Concession rights payable	14	-	-	70,014	73,055
Accounts payable for investments made		1,511	1,997	1,511	1,997
Labor obligations		45,965	29,482	54,849	35,832
Tax obligations		12,291	11,428	21,131	19,999
Tax payment in installments		169	818	251	892
Advances from customers		1,742	1,992	43,655	38,167
Related parties	15.2	2,781	1,488	218	47
Provision for losses on investees	7.2	7,421	13,307	-	-
Other payables		28,791	30,078	40,633	40,130
Total current liabilities		379,365	362,976	721,097	684,318
NONCURRENT LIABILITIES					
Loans, financing and debentures	11	742,534	592,513	829,834	705,948
Lease liabilities	13	30,381	36,638	353,771	377,874
Trade accounts payable		319	5,032	319	5,032
Concession rights payable	14	-	-	325,586	323,421
Tax payment in installments		5,513	6,124	5,619	6,269
Related parties	15.2	-	-	540	650
Provision for contingencies	16.1	18,001	13,935	21,036	16,480
Other payables		-	-	11,133	20,824
Total noncurrent liabilities		796,748	654,242	1,547,838	1,456,498
Total liabilities		1,176,113	1,017,218	2,268,935	2,140,816
EQUITY					
Capital	18	645,630	645,630	645,630	645,630
Capital reserve		761,086	768,336	761,086	768,336
Accumulated losses		(1,050,192)	(1,046,652)	(1,050,192)	(1,046,652)
Total equity attributable to controlling interests		356,524	367,314	356,524	367,314
Noncontrolling interests		-	-	11,422	6,962
Total equity		356,524	367,314	367,946	374,276
Total liabilities and equity		1,532,637	1,384,532	2,636,881	2,515,092

See accompanying notes.

STATEMENTS OF PROFIT OR LOSS

in R\$ thousand	Note	INDIVIDUAL				CONSOLIDATED			
		01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023
Net revenue from services	19	786,715	273,305	654,288	231,488	1,154,299	399,555	990,938	350,771
Cost of services	20	(588,848)	(208,071)	(486,291)	(175,559)	(781,934)	(273,436)	(667,792)	(235,412)
Gross profit		197,867	65,234	167,997	55,929	372,365	126,119	323,146	115,359
Operating income (expenses)									
General and administrative expenses	20	(64,974)	(21,999)	(64,130)	(20,328)	(98,983)	(34,015)	(84,356)	(27,742)
Amortization of intangible assets	7.2 and 10	(53,427)	(17,085)	(51,735)	(17,109)	(122,738)	(40,770)	(117,957)	(39,262)
Other operating income (expenses), net	20	(4,578)	(7,012)	6,671	1,106	6,107	3,655	4,771	(2,030)
Equity pickup	7.2	(4,599)	9,311	(37,455)	(4,681)	3,090	1,631	91	(171)
Operating income before finance income (costs)		70,289	28,449	21,348	14,917	159,841	56,620	125,695	46,154
Finance income (costs)									
Finance income	21	23,873	10,720	28,493	9,259	28,985	12,391	34,601	11,370
Finance costs	21	(105,193)	(37,871)	(113,374)	(39,481)	(190,673)	(65,517)	(214,915)	(69,986)
Finance income (costs), net		(81,320)	(27,151)	(84,881)	(30,222)	(161,688)	(53,126)	(180,314)	(58,616)
Income (loss) before income and social contribution taxes		(11,031)	1,298	(63,533)	(15,305)	(1,847)	3,494	(54,619)	(12,462)
Income and social contribution taxes									
Current	17	-	-	-	-	(3,841)	(394)	(4,568)	(1,545)
Total income and social contribution tax expenses		-	-	-	-	(3,841)	(394)	(4,568)	(1,545)
Net income / (loss) for the period		(11,031)	1,298	(63,533)	(15,305)	(5,688)	3,100	(59,187)	(14,007)
Attributable to:									
Controlling shareholders		(11,031)	1,298	(63,533)	(15,305)	(11,031)	1,298	(63,533)	(15,305)
Noncontrolling shareholders		-	-	-	-	5,343	1,802	4,346	1,298
Earnings (loss) per share									
Basic – common shares	22	(0.0511)	0.0060	(0.3193)	(0.0769)	(0.0511)	0.0060	(0.3193)	(0.0769)
Diluted – common shares	22	(0.0511)	0.0060	(0.3193)	(0.0769)	(0.0511)	0.0060	(0.3193)	(0.0769)

See accompanying notes.

STATEMENTS OF COMPREHENSIVE INCOME

in R\$ thousand	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	INDIVIDUAL 07/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	CONSOLIDATED 07/01/2023 to 09/30/2023
Net income / (loss) for the period	(11,031)	1,298	(63,533)	(15,305)	(5,688)	3,100	(59,187)	(14,007)
Other comprehensive income (loss)	7,491	7,491	-	-	7,491	7,491	-	-
Total comprehensive income (loss) for the period	(3,540)	8,789	(63,533)	(15,305)	1,803	10,591	(59,187)	(14,007)
Attributable to:								
Controlling shareholders	(3,540)	8,789	(63,533)	(15,305)	(3,540)	8,789	(63,533)	(15,305)
Noncontrolling shareholders	-	-	-	-	5,343	1,802	4,346	1,298
Total	(3,540)	8,789	(63,533)	(15,305)	1,803	10,591	(59,187)	(14,007)

See accompanying notes.

STATEMENTS OF CHANGES IN EQUITY

in R\$ thousand	Note	Capital reserves				Noncontrolling		Total
		Capital	Capital reserves	Stock option plan	Accumulated losses	Total	interests	
Balance at December 31, 2022		635,240	781,519	17,319	(988,162)	445,916	11,072	456,988
Treasury shares		-	(1,916)	-	-	(1,916)	-	(1,916)
Dividends		-	-	-	-	-	(4,770)	(4,770)
Net income / (loss) for the period		-	-	-	(63,533)	(63,533)	4,346	(59,187)
Total comprehensive income (loss)		-	-	-	(63,533)	(63,533)	4,346	(59,187)
Balance at September 30, 2023		635,240	779,603	17,319	(1,051,695)	380,467	10,648	391,115
Balance at December 31, 2023		645,630	766,438	1,898	(1,046,652)	367,314	6,962	374,276
Treasury shares	18	-	241	-	-	241	-	241
Dividends		-	-	-	-	-	(883)	(883)
Reversal of subscription warrant for acquisition of subsidiary	18	-	(7,491)	-	7,491	-	-	-
Net income / (loss) for the period		-	-	-	(11,031)	(11,031)	5,343	(5,688)
Total comprehensive income (loss)		-	(7,491)	-	(3,540)	(11,031)	5,343	(5,688)
Balance at September 30, 2024		645,630	759,188	1,898	(1,050,192)	356,524	11,422	367,946

See accompanying notes.

STATEMENTS OF CASH FLOWS

in R\$ thousand	Note	09/30/2024	INDIVIDUAL 09/30/2023	CONSOLIDATED 09/30/2024	09/30/2023
Income (loss) before income and social contribution taxes		(11,031)	(63,533)	(1,847)	(54,619)
Noncash adjustments:					
Depreciation and amortization	7, 2, 9 and 10	71,608	67,872	149,094	142,490
Depreciation of right-of-use asset	8	9,634	9,493	36,898	35,866
Write-off of property and equipment and intangible assets	9 and 10	5,334	7,355	7,403	7,515
Gain/(loss) – Right of use / Lease liability	8 and 13	(2,929)	(32)	(2,929)	(32)
(Reversal of) provision for contingencies	16.1	4,066	6,340	4,556	7,492
Provision for bonus		11,875	10,500	11,875	11,274
Equity pickup	7.2	4,599	37,455	(3,090)	(91)
Mark-to-market of derivatives		4,083	3,131	4,083	3,131
Acquisition of investment	7.2	-	1,243	-	-
Variable grant installments - rescheduling	14	-	-	816	-
Reversal of subscription warrant for acquisition of subsidiary	18	(486)	-	(486)	-
Accrued interest		94,512	94,888	180,320	197,668
(Increase) decrease in assets and liabilities:					
Trade accounts receivable		(39,581)	(12,444)	(73,847)	(19,334)
Taxes and contributions recoverable		5,588	9,385	6,019	14,345
Prepaid expenses		(341)	(1,212)	629	821
Advances to suppliers		(5,443)	(404)	(12,228)	(608)
Advances to employees		(624)	(362)	(742)	(324)
Prepaid leases		180	(200)	12	(300)
Judicial deposits		(1,036)	(116)	(1,076)	(1,372)
Other receivables		(3,336)	(3,556)	599	(4,051)
Trade accounts payable		701	5,338	324	(13,914)
Labor obligations		16,483	12,997	19,017	16,378
Tax obligations		863	496	1,132	(137)
Tax payment in installments		(1,385)	(695)	(1,383)	(753)
Advances from customers		(250)	43	5,488	5,958
Other payables		(11,869)	(16,688)	(21,009)	(16,257)
Income and social contribution taxes paid		-	-	(3,841)	(4,568)
Net cash flows from operating activities		151,215	167,294	305,787	326,578
Cash flows from investing activities:					
Acquisition of property and equipment	9	(33,771)	(23,821)	(43,098)	(32,150)
Dividends and interest on equity received	7.2	3,736	6,698	897	655
Redemption of (investments in) restricted securities, net		-	-	(3,755)	25,709
Payment due to business combination	7.1	(6,125)	-	(6,125)	-
Intercompany loans		600	(1,288)	-	-
Acquisition of intangible assets	10 and 27	(49,690)	(34,082)	(59,469)	(39,634)
Capital increase in investees	7.2	(8,965)	(11,479)	(2,285)	-
Net cash flows used in investing activities		(94,215)	(163,972)	(113,835)	(45,420)
Cash flows from financing activities:					
Treasury shares	18	241	(1,916)	241	(1,916)
Loans, financing and debentures raised	11	320,000	315,444	320,000	445,444
Repayments of principal and commissions on loans, financing and debentures	11	(177,737)	(120,664)	(199,107)	(346,801)
Repayment of principal and interest on leases	13	(14,046)	(15,052)	(80,034)	(79,253)

in R\$ thousand	Note	09/30/2024	INDIVIDUAL 09/30/2023	CONSOLIDATED 09/30/2024	09/30/2023
Interest paid on loans, financing and debentures	11	(81,355)	(103,560)	(95,124)	(126,302)
Dividends paid out		-	-	(883)	(4,770)
Settlement of derivative financial instruments		-	(2,125)	-	(2,125)
Payment of concession rights	14	-	-	(54,882)	(71,698)
Net cash from (used in) financing activities		47,103	72,127	(109,789)	(187,421)
Net increase in cash and cash equivalents		104,103	75,449	82,163	93,737
Cash and cash equivalents at beginning of period		117,555	93,847	189,524	137,413
Cash and cash equivalents at end of period		221,658	169,296	271,687	231,150

See accompanying notes.

STATEMENTS OF VALUE ADDED

in R\$ thousand	09/30/2024	INDIVIDUAL 09/30/2023	09/30/2024	CONSOLIDATED 09/30/2023
Revenues:	910,959	757,810	1,335,813	1,146,998
Revenue from services	910,959	757,810	1,335,813	1,146,998
Inputs acquired from third parties:	(561,739)	(461,580)	(721,880)	(610,741)
Cost of services	(552,913)	(453,044)	(708,619)	(595,445)
Materials, power, services from suppliers and other	(8,826)	(8,536)	(13,261)	(15,296)
Gross value added	349,220	296,230	613,933	536,257
Depreciation and amortization	(80,537)	(76,636)	(182,792)	(175,218)
Net value added produced by the Company:	268,683	219,594	431,141	361,039
Value added received from transfers:	19,274	(8,962)	32,075	34,692
Share of profit of a subsidiary, an associate and a joint venture	(4,599)	(37,455)	3,090	91
Finance income	23,873	28,493	28,985	34,601
Total value added to be distributed	287,957	210,632	463,216	395,731
Value added distributed	287,957	210,632	463,216	395,731
Salaries - charges				
Salaries	22,252	20,733	31,301	27,940
Benefits	3,515	3,833	5,161	5,315
Unemployment Compensation Fund (FGTS)	1,675	1,789	2,465	2,369
Taxes and contributions				
Federal taxes	80,182	66,712	116,676	100,208
State taxes	1,145	1,470	1,945	2,001
Local taxes	42,918	35,340	62,893	53,851
Debt remuneration				
Interest	105,193	113,374	190,673	214,915
Rent	1,336	1,468	3,135	2,119
Other	40,772	29,446	54,655	46,200
Equity remuneration:	(11,031)	(63,533)	(5,688)	(59,187)
Loss for the period	(11,031)	(63,533)	(5,688)	(59,187)

See accompanying notes.

1. CORPORATE INFORMATION

1.1 Operations

Allpark Empreendimentos, Participações e Serviços S.A. (hereinafter referred to as the "Company", "Allpark", or "Individual") is a publicly-held corporation with shares traded on the special listing segment Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão under ticker symbol "ALPK3". The Company's main place of business is located at Avenida Presidente Juscelino Kubitschek, 1.830 - São Paulo - SP.

Incorporated in 1981, the Company is mainly engaged in managing, operating and/or controlling vehicle parking lot activities, and in providing technical management, advisory and planning services relating to vehicle parking lots. Such services are provided at own or third-party properties, to public or private companies, including at pay-and-display parking areas on streets and public spaces. Additionally, the Company may execute projects, implement and maintain traffic signs and road surface markings for the transportation system, and hold interest in other entities and strategic ventures.

On May 19, 2020, the Company entered into a concession arrangement with the São Paulo City Administration for the operation, by private entities, of the pay-and-display parking services on streets and public spaces, known as Zona Azul. This arrangement was entered into in accordance with the guidelines in the International Invitation for Bid No. 001/SMT/2019. The stipulated concession period is 15 years from the issue of the commencement order by the City Administration, after the contract is executed.

In April 2022, Allpark completed the acquisition of Zul Digital, a key component in the Company's AutoTech strategy. Through the Zul+ application, Estapar customers now have the ability not only to purchase and activate pay-and-display parking areas, but also to pay for parking spaces, buy insurance, pay vehicle fees and traffic fines in a streamlined way, request Tag Zul for tolls and parking, among other services.

In November 2022, through its subsidiary Ecovagas, the Company became a relevant shareholder of Zletric. This business combination resulted in the largest network of EV chargers in the country with more than 1,000 charging stations distributed across 70 cities and 15 states in Brazil.

As at September 30, 2024, the Company had 731 operating units (697 at December 31, 2023) and 16 franchises (19 at December 31, 2023), distributed across 95 cities in 18 Brazilian states.

1.2 Going concern

As at September 30, 2024, the Company recorded negative net working capital in the amount of R\$208,102 (R\$345,620 at December 31, 2023), mainly due to lease liabilities, grant liabilities payable under the São Paulo City pay-and-display parking concession arrangement, and loans, financing and debentures obtained for working capital and investment purposes.

In the period, the Company generated positive cash flow of R\$305,787 (R\$326,578 at September 30, 2023) through its operating activities. Management evaluated the Company's ability to continue as a going concern and is convinced that the Company is able to continue as a going concern in the future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, this interim financial information was prepared on a going concern basis.

1.3 Extreme Weather Event in Rio Grande do Sul State

The state of Rio Grande do Sul (RS) experienced a period of large volumes of accumulated precipitation, causing historic floods in several basins in the region. The scale of the floods was recognized as an unprecedented climate event that directly affected the population, manufacturing industry and infrastructure, and several essential services were disrupted. Furthermore, the extreme event affected commerce, tourism and agriculture. There were interruptions in the supply of water and electricity, increasing the challenge for emergency services and humanitarian assistance in the region.

Of the 39 parking garages that Estapar operates in the State, which collectively represent approximately 4.5% of the Company's revenues, three of them - located in the airport region of the RS State Capital - were inevitably and severely affected by the floods. Currently, the three operating units affected are operating almost normally.

In response to the disaster, Estapar created the Emergency Committee to support impacted employees and customers, and among all the actions carried out, the main ones include: making the FAQ available; constant sending of information and updates to customers through various communication channels; and monitoring and actions to ensure employee safety.

Despite the extraordinary nature of the events that occurred, Estapar understands that there are no impacts on the assessment of business continuity and/or its accounting projections and estimates.

2. ACCOUNTING POLICIES

Significant accounting practices applied in the preparation of this individual and consolidated interim financial information (hereinafter referred to as "interim financial information") are consistent with those adopted and disclosed in Note 2 to the annual financial statements for the year ended December 31, 2023, which were disclosed on March 06, 2024. In view of the foregoing, the interim financial information should be read in conjunction with the financial statements for the year ended December 31, 2023.

Regarding the standards in force as of January 1, 2024, according to the assessments carried out, there were no material impacts on the initial application in this interim financial information.

2.1 Management representation and basis of presentation of interim financial information

The Company's interim financial information was prepared and is presented in accordance with Accounting Pronouncement CPC 21 (R1) - Interim Financial Reporting, issued by the Brazilian Financial Accounting Standard Board - FASB (CPC) and approved by the Brazilian Securities and Exchange Commission (CVM), and correlated with IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB).

All significant information in the interim financial information, and only such information, is being disclosed and corresponds to the information used to manage the Company's operations. This interim financial information of the Company was approved by the Board of Directors and authorized for publication at a meeting held on November 05, 2024.

2.2 Functional and presentation currency

The functional currency of the Company and its direct and indirect subsidiaries, joint ventures and associates is the Brazilian real ("R\$"), which is the same currency used to prepare and present the interim financial information. The interim financial information is presented in thousands of Reais (R\$), and the amounts were rounded to the nearest thousand.

2.3 Basis of consolidation

The interim financial information includes operations of the Company and the following subsidiaries that have the same business purposes of the Company. Equity interest held in those subsidiaries at the reporting date is as follows:

Company name	Note	% at 09/30/2024		% at 12/31/2023	
		Direct	Indirect	Direct	Indirect
Riopark Estacionamentos Ltda. ("Riopark")		99.99%	-	99.99%	-
Hora Park Sist. Estacionamento Rotativo Ltda. ("Hora Park")		96.75%	3.25%	96.75%	3.25%
Saepart Soc. Adm. Empreend. Part. Ltda. ("Saepart")		100.00%	-	100.00%	-
Primeira Estacionamentos Ltda. ("Primeira")		99.96%	0.04%	99.96%	0.04%
Calvitium Participações S.A. ("Calvitium")		99.99%	0.01%	99.99%	0.01%
Autopark S.A. ("Autopark")	(a)	-	99.98%	-	99.98%
Cellopark Estacionamentos Ltda. ("Cellopark")	(a)	-	100.00%	-	100.00%
Estacionamentos Cinelândia S.A. ("Cinelândia")	(a)	-	80.00%	-	80.00%
SCP - Estacionamento do Hospital Marcelino Champagnat Ltda. ("Marcelino") ¹		75.00%	-	75.00%	-
Wellpark Estacionamentos e Serviços Ltda. ("Wellpark")		100.00%	-	100.00%	-
E.W.S Estacionamentos Salvador S.A. ("EWS")	(b)	-	100.00%	-	100.00%
Parking Tecnologia da Informação Ltda. ("Parking TI")		99.96%	0.04%	99.96%	0.04%
I-Park Estacionamentos Inteligentes S.A. ("I-Park")		86.01%	-	86.01%	-
Loop AC Participações Ltda. ("Loop AC")		75.48%	-	75.48%	-

SCP - Estacionamento do Parque Shopping Aracajú ("Parque Aracajú") ¹		51.00%	-	51.00%	-
SCP - Estacionamento do Shopping Monte Carmo ("Monte Carmo") ¹		51.00%	-	51.00%	-
Praça EDG Congonhas Empreendimentos S.A. ("Praça EDG")		100.00%	-	100.00%	-
Z.A. Digital de São Paulo Sistema de Estacionamento Rotativo S.A. ("ZAD")	(a)	-	100.00%	-	100.00%
SCP - Estacionamento do Shopping Hortolândia ("Shop Hortolândia") ¹	(f)	-	-	51.00%	-
Ecovagas Carregadores Elétricos LTDA ("Ecovagas")		99.90%	0.10%	99.90%	0.10%
SCP - Estacionamento do Parque Shopping ("Parque Bahia") ¹		51.00%	-	51.00%	-
SCP - Estacionamento do Shopping Valinhos ("Shopping Valinhos") ¹	(f)	-	-	51.00%	-
SCP - Estacionamento do Mercado da Bahia ("Mercado da Bahia") ¹		51.00%	-	51.00%	-
On Tecnologia de Mobilidade Urbana S.A. ("Zul Digital")		100.00%	-	100.00%	-
Zul+ Corretora Digital de Seguros Sociedade Unipessoal LTDA ("Zul+ Corretora")	(c)	-	100.00%	-	100.00%
Zletric Comercial Eletroeletrônica S.A. ("Zletric")	(d)	-	59.00%	-	59.00%
FCP Participações Ltda ("FCP")	(e)	100.00%	-	-	-

(a) Subsidiary of Hora Park.

(b) Control shared by Hora Park (50%) and Wellpark (50%), both subsidiaries of the Company.

(c) Subsidiary of Zul Digital, incorporated in 2023.

(d) Subsidiary of Ecovagas.

(e) Entity acquired on February 29, 2024, as explained in Note 7.1.

(f) Companies turned into joint ventures in 2024, see Note 2.4 Investment in associates and in joint ventures.

The subsidiaries are fully consolidated as of acquisition date, which is the date the Company obtained control thereover, and continue to be consolidated until the date such control ceases to exist. All intra-group balances, revenues and expenses, and unrealized gains and losses arising from intra-group transactions are eliminated in full on consolidation.

The Company has no foreign investments.

Significant financial information on the investments above is disclosed in Note 7.2.

2.4 Investment in associates and joint ventures

An associate is an investee over which the Company has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

The Company's investments in its associates and joint ventures are accounted for using the equity method.

The Company has no investments in associates and joint ventures abroad.

Under the equity method, the investment in an associate or a joint venture is initially recognized at cost. The carrying amount of the investment is adjusted to recognize changes in the Company's share of net assets of the associate or joint venture since the acquisition date.

The statements of profit or loss reflects the Company's share of the results of operations of the associates and joint ventures.

The aggregate of the Company's share of profit or loss of an associate and a joint venture is shown in the statements of profit or loss and represents the Company's proportional interests in the associate and joint venture.

The financial statements of the associates and joint ventures are prepared for the same reporting period as the Company. The accounting policies are in line with those of the Company; therefore, no adjustments were made in measuring and recognizing the Company's share of profit or loss of the investees after the acquisition date.

¹ Silent Partnership (SCP).

After application of the equity method, the Company determines whether it is necessary to recognize an impairment loss on its investment in its associates and joint ventures. At each reporting date, the Company determines whether there is objective evidence that the investment in the associates and joint ventures is impaired. If there is such evidence, the Company calculates the amount of impairment as the difference between the recoverable amount of the associates and joint ventures and the carrying amount, and then recognizes the loss in the statement of profit or loss.

Upon loss of significant influence over the associate and joint venture, the Company measures and recognizes any retained investment at its fair value. Any difference between the carrying amount of the associate and *joint* venture upon loss of significant influence and the fair value of the retained investment and proceeds from disposal is recognized in profit or loss.

Equity interest held in associates and joint ventures at the reporting date is as follows:

Company name	Note	% at 09/30/2024		% at 12/31/2023	
		Direct	Indirect	Direct	Indirect
CCN Centro de Convenções Ltda. ("CCN")	(a)	-	50.00%	-	50.00%
Loop Gestão de Pátios S.A. ("Loop")	(b)	-	49.00%	-	49.00%
Consórcio Enéas de Carvalho Ltda. ("Enéas")		-	5.60%	-	5.60%
Consórcio Trianon Park Ltda. ("Trianon")		-	5.00%	-	5.00%
Consórcio Estacionamento Centro Cívico ("Centro Cívico")	(c)	70.00%	-	70.00%	-
Consórcio Estacionamento Novo Centro ("Novo Centro")	(c)	60.00%	-	60.00%	-
Consórcio Estacionamento do Shopping Hortolândia ("Hortolândia")		3.50%	-	3.50%	-
Consórcio Estacionamento do Shopping Valinhos ("Valinhos")		3.50%	-	3.50%	-
Consórcio Estacionamento do Shopping Internacional de Guarulhos ("Shopping Guarulhos")		1.50%	-	-	-
Consórcio Estacionamento do Shopping Bay Market ("Bay Market")		3.50%	-	-	-
Consórcio ZAD Mauá ("ZAD Mauá")	(d)	-	50.00%	-	-

(a) Joint venture of Riopark.

(b) Associate of Loop AC.

(c) While equity interest is higher than 50%, the Company has no control over the entity, as it does not have the necessary amount of voting capital according to the shareholders' agreement.

(d) Joint venture incorporated for Zona Azul Digital of the city of Mauá, to begin operating in November 2024.

Significant financial information on the investments above is disclosed in Note 7.2.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Company's interim financial information requires that management make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of the period; however, uncertainties about these assumptions and estimates could result in outcomes that require adjustments to the carrying amount of assets or liabilities affected in future periods.

The significant assumptions and estimates used in the preparation of the interim financial information for the period ended September 30, 2024 were the same as those adopted in the financial statements for the year ended December 31, 2023.

4. CASH AND CASH EQUIVALENTS AND MARKETABLE SECURITIES

4.1 Cash and cash equivalents

in R\$ thousand	09/30/2024	INDIVIDUAL		CONSOLIDATED	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and banks	922	4,427		4,928	11,689
Bank deposit certificates ²	220,736	113,128		266,759	177,835
Total	221,658	117,555		271,687	189,524

4.2 Restricted marketable securities

in R\$ thousand	CDI	09/30/2024	INDIVIDUAL		CONSOLIDATED	
			09/30/2024	12/31/2023	09/30/2024	12/31/2023
Bank deposit certificates ³	99.50%	-	-		12,604	7,231
Total		-	-		12,604	7,231

² Investment in Bank Deposit Certificates are adjusted at the average rate of 101.74% of the CDI as at September 30, 2024 (100.66% at December 31, 2023).

³ In accordance with contract guarantee ZZDT12, the Company shall maintain deposited in financial investments the amount equivalent to, at minimum, three (3) monthly installments of the debt service until the effective period of the debentures ends or until the debentures are settled.

5. TRADE ACCOUNTS RECEIVABLE

in R\$ thousand	09/30/2024	INDIVIDUAL 12/31/2023	09/30/2024	CONSOLIDATED 12/31/2023
Trade accounts receivable	20,491	14,468	28,467	14,977
Services rendered in events and guests	6,380	2,074	7,050	2,272
Agreements with "Tags"	20,695	19,073	28,174	25,218
Agreements and sponsorships	2,384	2,077	2,384	2,077
Debit and credit cards	41,066	13,783	94,850	44,128
Accounts receivable - leases	2,888	4,145	3,167	4,181
Other receivables	1,960	497	3,341	567
Total	95,864	56,117	167,433	93,420
(-) Allowance for expected credit losses	(250)	(250)	(250)	(250)
Total	95,614	55,867	167,183	93,170
Current assets	95,614	55,409	167,183	92,712
Noncurrent assets	-	458	-	458

At September 30, 2024 and December 31, 2023, the aging list of accounts receivable, gross of allowance for expected credit losses, is as follows:

in R\$ thousand	09/30/2024	INDIVIDUAL 12/31/2023	09/30/2024	CONSOLIDATED 12/31/2023
BALANCE OF ACCOUNTS RECEIVABLE				
Total	95,864	56,117	167,433	93,420
Falling due	90,348	54,428	161,852	91,229
Overdue < 30 days	2,578	1,665	2,599	2,138
Overdue > 30 days	2,938	24	2,982	53

The Company's operations mainly include the provision of services that are settled in cash, Pix, TAGs, and credit and debit cards. The option for bank slips is exclusive to monthly customers or contracts with legal entities. The Company rates the credit risk as low (Note 24).

Management understands that amounts overdue will be mostly received, as there are specific negotiations for each outstanding amount. Renegotiations due to default are already in progress and generating positive results. Monthly parking customers have already been informed about pre-set payment plans. In addition, management actively charges, and records an allowance for losses, on ad hoc events.

Changes in allowance for expected credit losses are as follows:

INDIVIDUAL AND CONSOLIDATED - in R\$ thousand	2024	2023
Opening balance at January 1	(250)	(250)
Set-up/(Reversal)	-	-
Closing balance at September 30	(250)	(250)

As per Note 11, the Company has receivables assigned as collateral for loans which, at September 30, 2024, total R\$53,100 - consolidated (R\$49,808 at December 31, 2023).

6. TAXES AND CONTRIBUTIONS RECOVERABLE

in R\$ thousand	09/30/2024	INDIVIDUAL 12/31/2023	CONSOLIDATED 09/30/2024	CONSOLIDATED 12/31/2023
Withholding Income Tax (IRRF)	3,367	5,233	4,833	7,135
Corporate Income Tax (IRPJ)	2,011	2,437	4,113	4,593
Social Contribution Tax on Net Profit (CSLL)	1,056	1,867	1,750	2,712
Social Security Tax (INSS) and Unemployment Compensation Fund (FGTS)	5,727	6,909	5,750	6,937
Contribution Taxes on Gross Revenue for Social Integration Program (PIS) and for Social Security Financing (COFINS)	14,337	16,535	30,721	32,970
Other taxes recoverable	1,598	703	2,443	1,282
Total	28,096	33,684	49,610	55,629
Current assets	19,633	23,367	33,976	37,868
Noncurrent assets	8,463	10,317	15,634	17,761

These taxes are realized based on growth projections, operational issues and debt generation for these tax credits to be used by the Company. Based on the projections of future tax liabilities, mainly PIS and COFINS, the Company management estimates that most of this amount will be offset as the concessions are amortized.

7. INVESTMENTS

7.1 Business combinations

Merger of Capital Parking Estacionamento de Veículos Ltda. ("Capital")

In order to maximize the synergy between the businesses, management decided to merge Capital Parking Estacionamento de Veículos Ltda., as approved on April 26, 2023.

The net assets merged into the Parent Company ("Allpark") are shown below:

in R\$ thousand	
Assets	1,423
Cash and cash equivalents	924
Trade accounts receivable	21
Taxes recoverable	113
Other receivables	1
Related parties	258
Property and equipment	97
Intangible assets	9
Liabilities	3,345
Trade accounts payable	70
Loans and financing	6
Labor obligations	35
Tax obligations	15
Related parties	15
Provision for losses on investments	3,204
Total capital deficiency	(1,922)
Net assets merged	(1,922)

Acquisition of FCP Participações Ltda. ("FCP")

On February 29, 2024, the Company acquired 100% of the capital of FCP Participações Ltda. ("FCP"). FCP owns 299 parking spaces in Condomínio Alpha Square in Barueri, state of São Paulo. The acquisition price was of R\$6,125, fully paid in cash. Fair value of identifiable assets and liabilities at the date of acquisition is as follows:

Date of acquisition	29/02/2024
Assets	6,131
Other receivables	89
Property and equipment	6,042
Liabilities	6
Other payables	6
Net assets	6,125

7.2 Investments and provision for loss on investees

in R\$ thousand		INDIVIDUAL		CONSOLIDATED
INVESTMENTS	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Subsidiaries	412,724	414,799	-	-
Associates	623	-	13,581	9,103
Total assets	413,347	414,799	13,581	9,103
PROVISION FOR LOSSES ON INVESTEEES				
Subsidiaries	(7,421)	(13,307)	-	-
Total liabilities	(7,421)	(13,307)	-	-
Total investments - net of provision	405,926	401,492	13,581	9,103

Changes in the Company's investments for the years ended September 30, 2024 and 2023 are as follows:

in R\$ thousand
CHANGES – INDIVIDUAL

	12/31/2023	Acquisition	Capital increase	Equity pickup	Dividends and IOE received	Merger and other changes	09/30/2024
INVESTMENTS							
Calvitium Participações S.A.	6,792	-	-	850	-	-	7,642
Consórcio Estacionamento Centro Cívico	-	-	-	219	(219)	-	-
Consórcio Estacionamento Novo Centro	2	-	-	16	(16)	-	2
Ecovagas Carregadores Elétricos Ltda.	3,865	-	614	(1,049)	-	-	3,430
Hora Park Sist. Estacionamento Rotativo Ltda.	305,024	-	-	(16,031)	-	-	288,993
Hospital Marcelino Champagnat Ltda.	1	-	-	1,720	(1,719)	-	2
Loop AC Participações Ltda.	5,567	-	-	996	-	-	6,563
On Tecnologia de Mobilidade Urbana S.A.	58,807	-	4,830	(1,855)	-	(2,321)	59,461
Praça EDG Congonhas	5	-	-	-	-	-	5
Primeira Estacionamentos Ltda.	31,747	-	1,349	215	-	-	33,311
Riopark Estacionamentos Ltda.	1,369	-	-	200	-	-	1,569
SCP Estacionamento do Shopping Monte Carmo	200	-	-	1,099	-	-	1,299
SCP Shopping Hortolândia	42	-	-	3	-	-	45
SCP Shopping Parque Aracaju	280	-	-	284	-	-	564
SCP Shopping Valinhos	(3)	-	-	11	-	-	8
Shopping Parque Bahia	914	-	-	3,757	(1,218)	-	3,453
SCP Mercado da Bahia	187	-	-	58	-	-	245
Consórcio Estacionamento do Shopping Hortolândia	-	-	-	350	-	-	350
Consórcio Estacionamento do Shopping Valinhos	-	-	-	273	-	-	273
Consórcio Estacionamento do Shopping Bay Market	-	-	-	25	(25)	-	-
Consórcio Estacionamento do Shopping de Guarulhos	-	-	-	539	(539)	-	-
FCP Participações Ltda	-	6,125	7	-	-	-	6,132
Total assets	414,799	6,125	6,800	(8,320)	(3,736)	(2,321)	413,347
CAPITAL DEFICIENCY							
Parking Tecnologia da Informação Ltda.	(3,319)	-	-	8	-	-	(3,311)
I-Park Estacionamentos Inteligentes S.A.	(3,162)	-	1,940	(452)	-	-	(1,674)
Saepart Soc. Adm. Empreend. Part. Ltda.	(301)	-	-	12	-	-	(289)
Wellpark Estacionamentos e Serviços Ltda.	(6,525)	-	225	4,153	-	-	(2,147)
Total liabilities	(13,307)	-	2,165	3,721	-	-	(7,421)
Total investments	401,492	6,125	8,965	(4,599)	(3,736)	(2,321)	405,926

in R\$ thousand
CHANGES – INDIVIDUAL

	12/31/2022	Capital increase	Equity pickup	Dividends and IOE received	Merger and other changes	09/30/2023
INVESTMENTS						
Calvitium Participações S.A.	5,765	-	719	-	-	6,484
Consórcio Estacionamento Centro Cívico	-	-	265	(265)	-	-
Consórcio Estacionamento Novo Centro	-	-	35	(35)	-	-
Ecovagas Carregadores Elétricos Ltda.	4,983	899	(1,770)	-	-	4,112
Hora Park Sist. Estacionamento Rotativo Ltda.	254,837	94,815	(39,552)	-	-	310,100
Hospital Marcelino Champagnat Ltda.	1	-	1,430	(1,430)	-	1
Loop AC Participações Ltda.	6,295	-	(448)	-	-	5,847
On Tecnologia de Mobilidade Urbana S.A.	64,298	-	(2,295)	-	(2,659)	59,344
Praça EDG Congonhas	5	-	-	-	-	5
Primeira Estacionamentos Ltda.	21,645	7,713	870	-	-	30,228
Riopark Estacionamentos Ltda.	1,321	309	(225)	-	-	1,405
SCP Estacionamento do Shopping Monte Carmo	903	-	975	(1,367)	-	511
SCP Shopping Hortolândia	47	-	5	-	-	52
SCP Shopping Parque Aracaju	460	-	326	-	-	786
SCP Shopping Valinhos	17	-	(7)	-	-	10
Shopping Parque Bahia	3,145	-	3,341	(3,601)	-	2,885
SCP Mercado da Bahia	-	-	156	-	-	156
Total assets	363,722	103,736	(36,175)	(6,698)	(2,659)	421,926
CAPITAL DEFICIENCY						
Capital Parking Estacionamento de Veículos Ltda.	(1,925)	-	(38)	-	1,963	-
Parking Tecnologia da Informação Ltda.	(3,252)	-	(365)	-	-	(3,617)
I-Park Estacionamentos Inteligentes S.A.	-	170	(74)	-	(3,206)	(3,110)
Saepart Soc. Adm. Empreend. Part. Ltda.	(301)	-	(5)	-	-	(306)
Wellpark Estacionamentos e Serviços Ltda.	(13,146)	7,573	(798)	-	-	(6,371)
Total liabilities	(18,624)	7,743	(1,280)	-	(1,243)	(13,404)
Total investments	345,098	111,479	(37,455)	(6,698)	(3,902)	408,522

in R\$ thousand CHANGES – CONSOLIDATED	12/31/2023	Capital increase	Equity pickup	Dividends and IOE received	Merger and other changes	09/30/2024
Consórcio CCN Centro de Convenções Ltda. ⁴	1,224	-	250	-	-	1,474
Consórcio Enéas De Carvalho Ltda.	471	-	395	(123)	-	743
Consórcio Trianon Park Ltda.	35	-	(44)	-	-	(9)
Loop Gestão de Pátios S.A.	7,371	-	1,319	-	-	8,690
Consórcio Estacionamento Centro Cívico	-	-	219	(219)	-	-
Consórcio Estacionamento Novo Centro	2	-	16	(16)	-	2
Consórcio Estacionamento do Shopping Hortolândia	-	-	350	-	-	350
Consórcio Estacionamento do Shopping Valinhos	-	-	273	-	-	273
Consórcio Estacionamento do Shopping de Guarulhos	-	-	539	(539)	-	-
Consórcio ZAD Mauá	-	2,285	(227)	-	-	2,058
Total investments	9,103	2,285	3,090	(897)	-	13,581

in R\$ thousand CHANGES – CONSOLIDATED	12/31/2022	Capital increase	Equity pickup	Dividends and IOE received	Merger and other changes	09/30/2023
Consórcio CCN Centro de Convenções Ltda. ⁴	1,219	-	18	-	-	1,237
Consórcio Enéas De Carvalho Ltda.	460	-	367	(358)	-	469
Consórcio Trianon Park Ltda.	39	-	(1)	-	-	38
Loop Gestão de Pátios S.A.	8,335	-	(593)	-	-	7,742
Consórcio Estacionamento Centro Cívico	-	-	265	(265)	-	-
Consórcio Estacionamento Novo Centro	-	-	35	(32)	-	3
Total investments	10,053	-	91	(655)	-	9,489

The joint ventures present no contingent liabilities or capital commitments at September 30, 2024 and 2023.

At December 31, 2023, management tested its investments and joint ventures for impairment and did not identify the need to recognize losses on the respective assets. Further details on the assumptions used in the projections as of December 31, 2023 are described in Note 10. As of September 30, 2024, the Company carried out a follow-up and did not identify the need to record a provision for impairment.

The summary of the financial information of direct and indirect subsidiaries, associates and joint ventures is presented below:

⁴ This investment is classified as a joint venture and recorded under the equity method, in accordance with CPC 18.

in R\$ thousand

SUMMARY - INDIVIDUAL

09/30/2024	Total assets	Total liabilities	Total equity	Net revenue	P&L for the period
Calvitium Participações S.A.	8,473	830	7,643	4,426	850
Consórcio Estacionamento Centro Cívico	494	108	386	948	313
Consórcio Estacionamento Novo Centro	226	78	148	148	26
Ecovagas Carregadores Elétricos Ltda.	3,456	20	3,436	63	(1,049)
Hora Park Sist. Estacionamento Rotativo Ltda.	833,959	522,431	311,528	179,233	(16,031)
Hospital Marcelino Champagnat Ltda.	1,168	1,167	1	3,516	1,720
Loop AC Participações Ltda.	8,691	-	8,691	-	1,319
On Tecnologia de Mobilidade Urbana S.A.	73,410	65,013	8,397	21,624	(1,855)
Praça EDG Congonhas	6	2	4	-	-
Primeira Estacionamentos Ltda.	35,442	2,118	33,324	13,368	215
Riopark Estacionamentos Ltda.	1,626	57	1,569	167	200
SCP Estacionamento do Shopping Monte Carmo	2,985	435	2,550	3,029	2,154
SCP Shopping Hortolândia	205	118	87	-	5
SCP Shopping Parque Aracaju	1,635	529	1,106	1,092	557
SCP Shopping Valinhos	84	67	17	24	22
Shopping Parque Bahia	7,964	1,197	6,767	9,397	7,367
SCP Mercado da Bahia	566	84	482	279	115
Consórcio Estacionamento do Shopping Bay Market	130	130	-	372	16
Consórcio Estacionamento do Shopping Hortolândia	1,092	813	279	2,300	349
Consórcio Estacionamento do Shopping Valinhos	1,029	799	230	1,601	272
Consórcio Estacionamento do Shopping de Guarulhos	9,748	9,686	62	16,284	538
FCP Participações Ltda	5,335	-	5,335	-	-
Parking Tecnologia da Informação Ltda.	2,921	6,232	(3,311)	-	8
I-Park Estacionamentos Inteligentes S.A.	24	2,309	(2,285)	-	(527)
Saepart Soc. Adm. Empreend. Part. Ltda.	6,779	7,068	(289)	250	12
Wellpark Estacionamentos e Serviços Ltda.	4,066	6,212	(2,146)	5,431	4,154

in R\$ thousand

SUMMARY - CONSOLIDATED

09/30/2024	Total assets	Total liabilities	Total equity	Net revenue	P&L for the period
Consórcio CCN Centro de Convenções	2,376	(573)	2,949	1,145	339
Loop Gestão de Pátios S.A.	910	1	909	7,240	22,916
Consórcio Enéas De Carvalho	2,728	3,195	(467)	884	(977)
Consórcio Trianon Park	8,691	-	8,691	1,401	1,319
Consórcio ZAD Mauá	2,942	230	2,712	10	579

8. RIGHT OF USE

At September 30, 2024, the Company had 596 (606 at December 31, 2023) garage lease contracts entered into with third parties. Such contracts were reviewed by management, which concluded that they are classified as operating lease contracts. Most of these contracts provide for a variable lease expense on revenue, with amounts annually restated using the contractual indexes. For fixed-installment lease contracts, which correspond to 138 contracts at September 30, 2024 (133 contracts at December 31, 2023), installments were recognized at present value (considering the nominal incremental interest rate at commencement of the contract or upon any change in scope) as a right of use, matched against lease liabilities.

In addition, the Company recorded, on an accrual basis, directly in profit or loss under Leases, the lease contracts at September 30, 2024 containing contingent payments, which vary according to ranges and percentages on parking lot revenue in the amount of R\$382,033 (R\$276,035 at September 30, 2023); there were no low value contracts (which the Company has defined as contracts whose asset value when new is lower than R\$20) in 2024 (12 at September 30, 2023); and there were no contracts that have a term of less than 12 months in 2024 (R\$147 at September 30, 2023).

TERM:

The lease term will be the legally applicable period of the contract and will take into consideration the termination and renewal options by court, the use of which is reasonably certain by the Company. The contractual average term is 1 to 30 years. Further details on the maturity of contracts are presented in Note 13.

RATE:

The discount rate used to calculate the right of use and the lease liability was determined based on certain historical inputs attributable to the Company and/or directly observable in the market. The average contract rate is 10.18% p.a. at September 30, 2024 (9.33% p.a. at December 31, 2023). More details on rates adopted vis-à-vis the contract terms are presented in Note 13.

PAYMENTS:

Lease payments are restated from time to time, according to the respective contract and related clauses on restatement by inflation indexes. Such remeasurements are recorded in the right of use account matched against the lease liability account on the respective contractual restatement base date.

For the periods ended September 30, 2024 and 2023, changes are as follows:

in R\$ thousand	INDIVIDUAL	CONSOLIDATED
Balance at December 31, 2023	44,089	369,487
Additions	9,502	9,502
Write-offs	(7,442)	(7,442)
Remeasurements	1,662	13,571
Depreciation	(9,634)	(36,898)
Balance at September 30, 2024	38,177	348,220
Balance at December 31, 2022	46,470	387,337
Additions ⁵	500	500
Write-offs	(36)	(36)
Remeasurements	487	16,827
Depreciation	(9,493)	(35,866)
Balance at September 30, 2023	37,928	368,762

The table below shows the potential recoverable PIS/COFINS embedded in the lease/rental consideration, based on the expected payment periods, undiscounted balances and balances discounted to present value:

in R\$ thousand INDIVIDUAL – 09/30/2024		
Cash flows	Nominal amount	Adjusted to present value
Lease consideration	61,342	46,417
Potential PIS/COFINS (9.25%)	4,511	3,413

in R\$ thousand CONSOLIDATED – 09/30/2024		
Cash flows	Nominal amount	Adjusted to present value
Lease consideration	805,853	458,038
Potential PIS/COFINS (9.25%)	72,577	41,252

At September 30, 2024 and 2023, there were no indicators of impairment of assets.

⁵ The amount of R\$500 refers to prepayment of the right of use.

9. PROPERTY AND EQUIPMENT

in R\$ thousand
INDIVIDUAL

			09/30/2024			12/31/2023
		Accumulated	Net carrying		Accumulated	Net carrying
Carrying amount	Cost	depreciation	amount	Cost	depreciation	amount
Land	698	-	698	698	-	698
Real properties	93,033	(32,761)	60,272	92,819	(31,801)	61,018
Leasehold improvements	152,705	(103,756)	48,949	145,224	(97,483)	47,741
Machinery and equipment	108,178	(69,720)	38,458	99,685	(65,462)	34,223
Furniture and fixtures	11,018	(6,567)	4,451	9,862	(6,100)	3,762
Signboards and signs	22,262	(13,213)	9,049	19,800	(11,978)	7,822
Security system	21,302	(11,502)	9,800	18,547	(10,415)	8,132
Other property and equipment	43,082	(27,301)	15,781	34,080	(25,245)	8,835
Total	452,278	(264,820)	187,458	420,715	(248,484)	172,231

in R\$ thousand
CONSOLIDATED

			09/30/2024			12/31/2023
		Accumulated	Net carrying		Accumulated	Net carrying
Carrying amount	Cost	depreciation	amount	Cost	depreciation	amount
Land	698	-	698	698	-	698
Real properties	135,258	(56,808)	78,450	128,991	(55,407)	73,584
Leasehold improvements	200,737	(133,451)	67,286	191,175	(124,677)	66,498
Machinery and equipment	150,118	(92,507)	57,611	142,034	(86,456)	55,578
Furniture and fixtures	13,145	(7,723)	5,422	11,897	(7,165)	4,732
Signboards and signs	34,626	(19,120)	15,506	30,233	(17,027)	13,206
Security system	26,090	(13,475)	12,615	23,296	(12,170)	11,126
Other property and equipment	57,479	(36,190)	21,289	46,450	(33,377)	13,073
Total	618,151	(359,274)	258,877	574,774	(336,279)	238,495

in R\$ thousand
INDIVIDUAL

	12/31/2023					09/30/2024
Changes	Balance	Additions	Write-offs	Transfers	Depreciation	Balance
Land	698	-	-	-	-	698
Real properties	61,018	214	-	-	(960)	60,272
Leasehold improvements	47,741	8,040	(85)	-	(6,747)	48,949
Machinery and equipment	34,223	9,659	(203)	-	(5,221)	38,458
Furniture and fixtures	3,762	1,175	(7)	-	(479)	4,451
Signboards and signs	7,822	2,533	(5)	-	(1,301)	9,049
Security system	8,132	2,962	(46)	-	(1,248)	9,800
Other property and equipment	8,835	9,188	(17)	-	(2,225)	15,781
Total	172,231	33,771	(363)	-	(18,181)	187,458

in R\$ thousand

INDIVIDUAL

	12/31/2022					09/30/2023
Changes	Balance	Additions	Write-offs	Transfers	Depreciation	Balance
Land	698	-	-	-	-	698
Real properties	61,695	198	-	-	(951)	60,942
Leasehold improvements	46,956	6,203	(590)	-	(6,087)	46,482
Machinery and equipment	30,073	7,814	(536)	-	(4,847)	32,504
Furniture and fixtures	3,056	990	(59)	-	(423)	3,564
Signboards and signs	6,944	1,426	(132)	-	(1,208)	7,030
Security system	6,092	2,401	(132)	-	(1,019)	7,342
Other property and equipment	4,639	4,789	(117)	-	(1,602)	7,709
Total	160,153	23,821	(1,566)	-	(16,137)	166,271

in R\$ thousand

CONSOLIDATED

	12/31/2023					Business combination	09/30/2024
Changes	Balance	Additions	Write-offs	Transfers	Depreciation		Balance
Land	698	-	-	-	-	-	698
Real properties	73,584	224	-	-	(1,401)	6,043	78,450
Leasehold improvements	66,498	10,395	(199)	-	(9,408)	-	67,286
Machinery and equipment	55,578	11,207	(1,622)	-	(7,552)	-	57,611
Furniture and fixtures	4,732	1,275	(7)	-	(578)	-	5,422
Signboards and signs	13,206	4,501	(19)	-	(2,182)	-	15,506
Security system	11,126	3,566	(400)	-	(1,677)	-	12,615
Other property and equipment	13,073	11,930	(156)	-	(3,558)	-	21,289
Total	238,495	43,098	(2,403)	-	(26,356)	6,043	258,877

in R\$ thousand

CONSOLIDATED

	12/31/2022					09/30/2023
Changes	Balance	Additions	Write-offs	Transfers	Depreciation	Balance
Land	698	-	-	-	-	698
Real properties	74,850	198	-	-	(1,393)	73,655
Leasehold improvements	63,812	9,706	(626)	-	(8,683)	64,209
Machinery and equipment	48,768	9,580	(616)	3,333	(7,665)	53,400
Furniture and fixtures	3,922	1,151	(66)	-	(532)	4,475
Signboards and signs	12,313	2,065	(136)	-	(2,108)	12,134
Security system	8,659	2,642	(138)	-	(1,359)	9,804
Other property and equipment	7,765	6,808	(138)	-	(2,793)	11,642
Total	220,787	32,150	(1,720)	3,333	(24,533)	230,017

The Company has no contractual obligations arising from the acquisition of property and equipment. In addition, the Company has no property and equipment given as collateral for transactions.

At December 31, 2023, management tested its property and equipment for impairment and did not identify the need to recognize losses on the respective assets. Further details on the assumptions used in the projections as of December 31, 2023 are described in Note 10. As of September 30, 2024, the Company carried out a follow-up and did not identify the need to record a provision for impairment.

10. INTANGIBLE ASSETS

in R\$ thousand
INDIVIDUAL

Carrying amount	Cost	Accumulated amortization	09/30/2024 Net carrying amount	Cost	Accumulated amortization	12/31/2023 Net carrying amount
Software	141,106	(83,721)	57,385	121,955	(71,045)	50,910
Goodwill	618,728	(316,295)	302,433	609,908	(296,979)	312,929
Lease contracts ⁶	114,258	(97,966)	16,292	126,897	(105,374)	21,523
Concession arrangements	10,231	(7,947)	2,284	10,231	(7,571)	2,660
Goodwill	109,368	-	109,368	109,368	-	109,368
Other	88	-	88	88	-	88
Total	993,779	(505,929)	487,850	978,447	(480,969)	497,478

in R\$ thousand
CONSOLIDATED

Carrying amount	Cost	Accumulated amortization	09/30/2024 Net carrying amount	Cost	Accumulated amortization	12/31/2023 Net carrying amount
Software	179,249	(107,057)	72,192	157,073	(89,748)	67,325
Goodwill	825,808	(401,761)	424,047	807,232	(370,619)	436,613
Lease contracts ⁶	105,035	(96,732)	8,303	117,674	(103,856)	13,818
Concession infrastructure use right	1,045,815	(285,883)	759,932	1,027,999	(232,866)	795,133
Concession arrangements	23,143	(13,691)	9,452	23,143	(12,805)	10,338
Goodwill	162,109	-	162,109	162,109	-	162,109
Customer portfolio	4,062	(1,935)	2,127	4,062	(1,354)	2,708
Non-compete	1,347	(1,347)	-	1,347	(1,179)	168
Technology	10,543	(5,253)	5,290	10,543	(3,680)	6,863
Other	3,256	(312)	2,944	3,330	(121)	3,209
Total	2,360,367	(913,971)	1,446,396	2,314,512	(816,228)	1,498,284

in R\$ thousand
INDIVIDUAL

Changes	12/31/2023 Balance	Additions	Write-offs	Transfers	Amortization	09/30/2024 Balance
Software	50,910	21,637	(1,060)	-	(14,102)	57,385
Goodwill	312,929	24,812	(250)	-	(35,058)	302,433
Lease contracts ⁶	21,523	-	(3,661)	-	(1,570)	16,292
Concession arrangements	2,660	-	-	-	(376)	2,284
Goodwill	109,368	-	-	-	-	109,368
Other	88	-	-	-	-	88
Total	497,478	46,449	(4,971)	-	(51,106)	487,850

⁶ Lease contracts refer to the 1st allocation of purchase price concerning the favorable terms in lease contracts of the acquirees Minas Park, Multivagas, Injetpark, OW, EWS and Calvitium relating to the market value of the respective rent amounts when such companies were acquired.

in R\$ thousand
INDIVIDUAL

	12/31/2022					09/30/2023
Changes	Balance	Additions	Write-offs	Transfers	Amortization	Balance
Software	43,708	17,344	(737)	-	(11,884)	48,431
Goodwill	331,679	22,979	(4,448)	-	(33,682)	316,528
Lease contracts ⁸	25,206	-	-	-	(3,134)	22,072
Concession arrangements	3,162	-	-	-	(376)	2,786
Goodwill	109,368	-	-	-	-	109,368
Other	692	-	(604)	-	-	88
Total	513,815	40,323	(5,789)	-	(49,076)	499,273

in R\$ thousand
CONSOLIDATED

	12/31/2023					09/30/2024
Changes	Balance	Additions	Write-offs	Transfers ⁷	Amortization	Balance
Software	67,325	24,432	(1,064)	-	(18,501)	72,192
Goodwill	436,613	33,576	(250)	-	(45,892)	424,047
Lease contracts ⁸	13,818	-	(3,663)	-	(1,852)	8,303
Concession infrastructure use right ⁹	795,133	17,818	-	-	(53,019)	759,932
Concession arrangements	10,338	-	-	-	(886)	9,452
Goodwill	162,109	-	-	-	-	162,109
Customer portfolio	2,708	-	-	-	(581)	2,127
Non-competes	168	-	-	-	(168)	-
Technology	6,863	-	-	-	(1,573)	5,290
Other	3,209	75	(23)	(51)	(266)	2,944
Total	1,498,284	75,901	(5,000)	(51)	(122,738)	1,446,396

in R\$ thousand
CONSOLIDATED

	12/31/2022					09/30/2023
Changes	Balance	Additions	Write-offs	Transfers	Amortization	Balance
Software	59,868	21,197	(743)	(1)	(15,676)	64,645
Goodwill	463,593	27,402	(4,448)	-	(43,250)	443,297
Lease contracts ⁸	17,877	-	-	-	(3,416)	14,461
Concession infrastructure use right ⁹	842,006	22,266	-	-	(51,855)	812,417
Concession arrangements	11,519	-	-	-	(885)	10,634
Goodwill	162,109	-	-	-	-	162,109
Customer portfolio	3,482	-	-	-	(581)	2,901
Non-competes	842	-	-	-	(505)	337
Technology	8,961	-	-	-	(1,573)	7,388
Other	3,814	214	(604)	1	(216)	3,209
Total	1,574,071	71,079	(5,795)	-	(117,957)	1,521,398

⁷ Transfers to other asset lines.

⁸ Lease contracts refer to the 1st allocation of purchase price concerning the favorable terms in lease contracts of the acquirees Minas Park, Multivagas, Injetpark, OW, EWS and Calvitium relating to the market value of the respective rent amounts when such companies were acquired.

⁹ Additions refer to remeasurement of concession rights payable (Note 14).

Impairment testing of goodwill and intangible assets with indefinite useful lives

Assets with indefinite useful lives, such as goodwill, are tested for impairment on an annual basis, regardless of the existence of impairment indications. The Company tested goodwill for impairment at December 31, 2023, based on the criteria described below, and no indications of impairment were found.

In conducting impairment tests, the carrying amount of an asset or cash-generating unit is compared to its recoverable amount. The Company has allocated goodwill and tested the allocated goodwill for impairment based on operating segments (Note 23). Recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. Considering the specific characteristics of the Company's assets, the recoverable amount used in the impairment test is the value in use, unless otherwise stated.

This value in use is estimated based of the present value of future cash flows, resulting from the Company's best estimates. Cash flows, arising from the ongoing use of the related assets, are adjusted for specific risks and use the discount rate of 12.4% p.a. This rate derives from the Weighted Average Cost of Capital rate (Nominal WACC). Significant assumptions are: the Company's economic and financial assessment, a projected horizon from October 2023 to December 2033 deriving from its budget for the next ten years (since returns from contracts are expected within a period from five to ten years and the average duration of the agreement is higher than ten years), considering the present value of the cash flow perpetuity projected for the last year, with constant nominal growth of 3.0% p.a., which corresponds to the expected long-term inflation, as projected by the Central Bank of Brazil. The impairment test of the Company's intangible assets concluded that the Company does not need to recognize losses on said assets.

As an assumption for net service revenue, the Company uses GDP + inflation for the period from October 1, 2023 to 2027 and from 2028 to 2033 (and perpetuity) 3% p.a. real growth + inflation.

The assumption for Costs of services considers 100% of the variable costs with net revenue from services provided, considering a margin recovery based on management's expectations about the segment's normalized margin in terms of percentage of net operating revenue (and compatible with segment history).

The Company performed a sensitivity analysis of the impairment test of goodwill and intangible assets with an indefinite useful life, applying the sensitivity of the WACC discount rate (+/- 1%) by operating segment, and identified no need to test assets for impairment.

At September 30, 2024, the Company performed an analysis and did not identify the need to record a provision for impairment.

11. LOANS, FINANCING AND DEBENTURES

in R\$ thousand	Index	Rates p.a.	Maturity	Guarantees	09/30/2024	INDIVIDUAL	CONSOLIDATED	
						12/31/2023	09/30/2024	12/31/2023
Debenture	CDI	3.5% p.a.	07/20/2027	Receivables + Surety	198,949	251,698	198,949	251,698
Debenture	CDI	2.95% p.a.	03/29/2028	Receivables + Surety + Disposal of shares	-	-	111,429	130,074
Debenture	CDI	2.0% p.a.	05/20/2028	Receivables	208,383	-	208,383	-
CRI 131 – 1 st Series	CDI	2.2% p.a.	03/19/2029	Surety + Receivables	194,003	200,448	194,003	200,448
CRI 131 – 2 nd Series	CDI	2.9% p.a.	03/19/2030	Surety + Receivables	114,968	113,017	114,968	113,017
Commercial Note	CDI	2.37% p.a.	03/25/2027	Surety	70,971	-	70,971	-
Commercial Note	CDI	2.37% p.a.	05/25/2025	Surety	-	50,658	-	50,658
Working capital - 4131	CDI	3.95% p.a.	02/02/2026	Surety	-	45,649	-	45,649
Working capital - 4131	CDI	3.00% p.a.	08/23/2027	Surety	50,671	-	50,671	-
Working capital - CCB	CDI	2.25% p.a.	08/13/2025	Surety + Receivables	35,226	35,209	35,226	35,209
Working capital - CCB	CDI	3.65% p.a.	01/27/2025	Surety + Receivables	19,752	43,542	19,752	43,542
Working capital - CCB	CDI	2.25% p.a.	10/04/2025	Surety + Receivables	25,192	25,245	25,192	25,245
FINEP	TJLP	0.8% p.a.	12/15/2030	Letter of Guarantee	33,251	35,860	33,251	35,860
PROINFRA	Fixed rate	11.18% p.a.	12/10/2027	Letter of Guarantee	-	-	13,776	16,778
Borrowing costs					(15,541)	(16,703)	(17,560)	(19,316)
Total					935,825	784,623	1,059,011	928,862
Current liabilities					193,291	192,110	229,177	222,914
Noncurrent liabilities					742,534	592,513	829,834	705,948
Total					935,825	784,623	1,059,011	928,862

The Company did not capitalize borrowing costs in property and equipment because it does not have qualifying assets. The Company has outstanding swap transactions to convert loans in foreign currency into debt in CDI as well as to reduce exposure to interest rate fluctuations, in order to maintain the balance of the capital structure (Note 12). Changes in loans, financing and debentures are as follows:

in R\$ thousand	INDIVIDUAL	CONSOLIDATED
At 12/31/2023	784,623	928,862
Amount raised	320,000	320,000
Payment of principal and commissions	(177,737)	(199,107)
Interest payment	(81,355)	(95,124)
Interest allocation	84,863	98,316
Foreign exchange differences	1,931	1,931
Commissions	3,500	4,133
At 09/30/2024	935,825	1,059,011

in R\$ thousand	INDIVIDUAL	CONSOLIDATED
At 12/31/2022	630,531	870,717
Amount raised	315,444	445,444
Payment of principal and commissions	(120,664)	(346,801)
Interest payment	(103,560)	(126,302)
Interest allocation	90,844	112,513
Foreign exchange differences	(3,126)	(3,126)
Commissions	2,749	4,714
At 09/30/2023	812,218	957,159

10th issue of debentures - Allpark Empreendimentos, Participações e Serviços

Issue	280,000
Total amount	280,000
Series	Single
Class and convertibility	Nonconvertible into Company shares
Guarantee	Receivables + Surety
Date of issue	08/15/2022
Maturity date	07/20/2027
Covenants	Yes
Date of early settlement	-

On August 15, 2022, the Company entered into a contract for the 10th issue of debentures in the total amount of R\$280,000, as detailed in the previous table. The resources obtained by the Company with the issue were used for the early redemption of all unsecured nonconvertible debentures, with security interest and personal guarantee. The Company settled the principal and interest of the 9th issue, amounting to R\$182,976 net of issue costs, between July and September 2022. Amounts remaining from funds raised will be allocated to operations. Costs with the 10th issue of debentures amounted to R\$3,167, which were allocated as reducing items of debenture balance to be settled, and are monthly allocated to profit or loss, over the pro-rata day maturity flow, using the effective interest rate.

Debentures of the 10th issue are subject to the following Covenants, assessed on a quarterly basis:

- Net debt/ EBITDA equal to or lower than 3.0;
- Net debt/equity equal to or lower than 3.0;
- EBITDA/ finance costs equal to or greater than 1.0.

At September 30, 2024, the Company was compliant with the conditions established in the indenture.

1st Issue of Mortgage-backed Securities (CRI) of Allpark Empreendimentos, Participações e Serviços S.A.

	1 st series	2 nd series
Issue	193,000	107,000
Total amount	193,000	107,000
Class and convertibility	Nonconvertible into Company shares	
Guarantee	Surety + Receivables	
Date of issue	03/15/2023	03/15/2023
Maturity date	03/19/2029	03/19/2030
Covenants	Yes	Yes
Date of early settlement	-	-

On March 15, 2023, the Company entered into an agreement to raise funds through Mortgage-backed Securities (CRI), of the 1st and 2nd Series of the 131st Issue of Opea Securitizadora S.A. The CRIs were backed by 300,000 (three hundred thousand) unsecured debentures, as detailed in the table above. CRI funding costs totaled R\$13,731, accounted for as a debt reduction and allocated to expenses over the term of the agreement.

The CRIs are conditioned to the following covenants, assessed on an annual basis, the first check taking place at December 31 of each year:

- Net debt/ EBITDA equal to or lower than 3.0.

At December 31, 2023, the Company was compliant with the conditions established in the indenture.

2nd Issue of debentures of Z.A. Digital de São Paulo Sistema de Estacionamento Rotativo S.A.

Issue	130,000
Total amount	130,000
Series	Single
Class and convertibility	Nonconvertible into Company shares
Guarantee	Surety + Receivables + Shares
Date of issue	03/31/2023
Maturity date	03/29/2028
Covenants	Yes
Date of early settlement	-

On March 31, 2023, Z.A Digital de São Paulo Sistema de Estacionamento Rotativo S.A. ("Z.A. Digital"), an indirect subsidiary of the Company, issued 130,000 debentures, all with nominal unit value of R\$1,000.00, totaling R\$130,000 on the respective issue date. Second issue debenture funding costs totaled R\$2,190, accounted for as a debt reduction and allocated to expenses over the term of the agreement.

The debentures of Z.A. Digital are conditioned to the following covenants, assessed on an annual basis, the first check taking place at December 31 of each year:

- (EBITDA – fixed monthly grant – IR/CS + working capital difference) / (amortization + interest) equal to or greater than 1.30.)

At the general meeting held on December 28, 2023, Z.A. Digital's debenture holders decided and approved not to measure the financial ratios for the year ended December 31, 2023.

2nd Issue of Book-Entry Commercial Notes of Allpark Empreendimentos, Participações e Serviços S.A.

Issue	70,000
Total amount	70,000
Series	Single
Class and convertibility	Nonconvertible into Company shares
Guarantee	Surety
Date of issue	03/25/2024
Maturity date	03/25/2027
Covenants	No
Date of early settlement	-

On March 25, 2024, the Company completed the 2nd issue of commercial notes in the total amount of R\$70,000, as detailed in the previous table. The funds raised by the Company from the Issue were used for the early redemption of all commercial notes from the 1st issue, in the amount of R\$50,230. The remaining amount of the funds raised was allocated to the Company's operations. Issue costs totaled R\$707, allocated as reducing items of commercial notes to be settled, and monthly allocated to profit or loss, over the pro-rata day maturity flow, using the effective interest rate.

12th issue of debentures - Allpark Empreendimentos, Participações e Serviços

Issue	200,000
Total amount	200,000
Series	Single
Class and convertibility	Nonconvertible into Company shares
Guarantee	Receivables
Date of issue	05/20/2024
Maturity date	05/20/2028
Covenants	No
Date of early settlement	-

On May 20, 2024, the Company completed the 12th issue of debentures in the total amount of R\$200,000, as detailed in the previous table. The funds raised by the Company from that issue were used to pay expenses and expenditures intended to conduct business and as a source of working capital.

Except for the ZAD debentures shown above, loans have no security interest.

At September 30, 2024, the noncurrent portion matures as follows:

in R\$ thousand	INDIVIDUAL	CONSOLIDATED
2025	101,638	110,413
2026	243,781	279,066
2027	188,856	224,258
2028	106,554	114,392
2029	74,434	74,434
2030	27,271	27,271
Total	742,534	829,834

12. DERIVATIVE FINANCIAL INSTRUMENTS

INDIVIDUAL AND CONSOLIDATED - in R\$ thousand	09/30/2024	12/31/2023
Derivative financial instruments - assets	2,413	805
Derivative financial instruments - liabilities	7,192	1,501

The Company classifies derivative financial instruments under Swap derivatives, which were taken out to hedge against the currency risk arising from loans and financing denominated in foreign currency as well as to reduce exposure to interest rate fluctuations, to maintain the balance of the capital structure. The Company does not apply hedge accounting.

in R\$ thousand INDIVIDUAL AND CONSOLIDATED	Principal amount (notional)		Curve yield		Fair value		Gain/(loss) MTM	
Swap derivatives	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23
Long position								
Long position - IPCA	24,965	41,615	19,590	43,480	17,177	42,675	2,413	805
Short position - CDI	24,965	51,771	24,965	42,531	24,965	42,531	-	-
Total	-	(10,156)	(5,375)	949	(7,788)	144	2,413	805
Short position								
Long position – foreign currency	114,234	102,648	120,787	126,175	127,979	127,676	(7,192)	(1,501)
Short position - CDI	114,234	115,550	114,234	115,550	114,234	115,550	-	-
Total	-	(12,902)	6,553	10,625	13,745	12,126	(7,192)	(1,501)
Total, net	-	(23,058)	1,178	11,574	5,957	12,270	(4,779)	(696)

The Company and its subsidiaries make no investments in derivatives or any other risk financial instruments for speculative purposes.

13. LEASE LIABILITIES

Changes in lease liabilities in connection with the right of use of lease contracts are as follows:

in R\$ thousand	INDIVIDUAL	CONSOLIDATED
Balance at December 31, 2023	55,411	483,110
Additions	9,502	9,502
Write-offs	(10,371)	(10,371)
Remeasurements	1,662	13,571
Payments	(14,046)	(80,034)
Interest incurred	4,259	42,260
Balance at September 30, 2024	46,417	458,038
Current	16,036	104,267
Noncurrent	30,381	353,771

in R\$ thousand	INDIVIDUAL	CONSOLIDATED
Balance at December 31, 2022	59,121	499,350
Write-offs	(68)	(68)
Remeasurements	487	16,827
Payments	(15,052)	(79,253)
Interest incurred	4,439	44,871
Balance at September 30, 2023	48,927	481,727

The Company presents in the table below the analysis of maturity of its contracts, referring to payments falling due from 2025 onwards, installments to be discounted, reconciled with the noncurrent balance at September 30, 2024:

in R\$ thousand	INDIVIDUAL	CONSOLIDATED
2025	3,328	25,372
2026	11,683	77,146
2027	9,316	70,580
2028	7,206	68,466
2029	5,017	64,458
Above 5 years	9,235	396,041
Total undiscounted amounts	45,785	702,063
Embedded interest	(15,404)	(348,292)
Lease liability balance	30,381	353,771

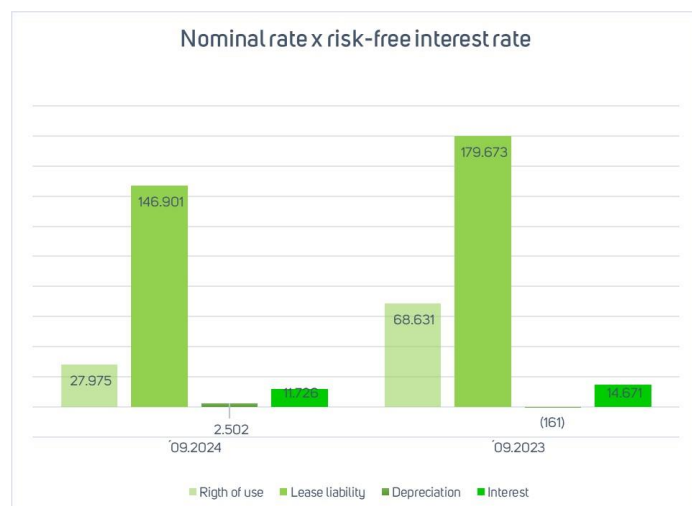
The Company determined the discount rates based on risk-free interest rates observed in the Brazilian market, for the terms of its contracts, adjusted to the Company's reality (credit spread), at nominal rate. The spreads were obtained through analysis of the Company's debt instruments. The table below shows the rates adopted, vis-à-vis the terms of the contracts, as required by CPC 12, paragraph 33:

Agreements per term and discount rate	Agreement terms	(%) Rate p.a.
	4 years	8%
	5 years	9%
	6 years	9%
	Above 7 years	14%

Additional information

In compliance with IFRS 16/CPC 06 (R2) in measuring its lease liabilities and the right of use and consequent accounting record, the Company used the discounted cash flow model at the nominal interest rate without considering the projected future inflation on the flows to be discounted.

As required by CVM Memorandum Circular No. 2/2019, if the measurement is made at the present value of the lease payments expected until the end of each agreement, incorporating the projected future inflation and discounted by the incremental borrowing rate, that is, the nominal interest rate, the Company must disclose the lease balances considering the real incremental interest rate. The Company shows below the net effects of the increases and decreases in lease liability balances (Note 13), right of use and right-of-use depreciation expense (Note 8), and finance costs (Note 21) for the periods ended September 30, 2024 and 2023.



The nominal interest rates reflect the rates used for calculation and accounting records under IFRS 16/CPC 06 (R2) – Leases determined at the lease inception. Additionally, as an assumption for the determination of future contractual cash flows that include the expected inflation, future market quotations obtained through B3 S.A. - Brasil, Bolsa, Balcão were used for the inflation indexes provided for in our lease contracts, such as the Extended Consumer Price Index (IPCA) and the General Market Price Index (IGPM). The inflation curves were obtained at the contract inception and at each adjustment date considering the remaining contractual term.

14. CONCESSION RIGHTS PAYABLE

CONSOLIDATED - in R\$ thousand	09/30/2024	12/31/2023
Fixed installments	389,574	384,557
Renegotiated installments	6,026	11,919
Total	395,600	396,476
Current liabilities	70,014	73,055
Noncurrent liabilities	325,586	323,421
Total	395,600	396,476

Zona Azul Digital – São Paulo

On May 19, 2020, subsidiary Z.A Digital de São Paulo Sistema de Estacionamento Rotativo S.A. entered into a Private Instrument for the Assignment of Play-and-Display Parking Operation on streets and in public places in the city of São Paulo, with installments to be paid to the administrator (São Paulo City government) measured monthly on fixed and variable amounts, with a 15-year term as of July 15, 2020. The installments referring to the initial fixed grant were settled in 2020. The installments to be paid during the concession term are discussed below.

For the calculation, the Company considered the future flow of fixed payments to the granting authority in accordance with amounts and terms defined in the arrangement, adjusted to present value by the discount rate calculated. The discount rate was calculated considering the 7.57% DI projection calculated from the commencement of the arrangement (July 15, 2020) with a 15-year term, and a 4.57% spread calculated based on the interest rate of the debentures issued considering the 15-year term. At September 30, 2024, there were 129 installments falling due. Noncurrent installments mature as follows:

CONSOLIDATED - in R\$ thousand

2025	12,891
2026	47,936
2027	42,614
2028	37,872
2029 to 2035	184,273
Total	325,586

Changes are as follows:

in R\$ thousand	2024	2023
Opening balance at January 1	396,476	404,231
Monetary variation on concession rights payable	34,953	34,603
Interest on rescheduling	419	5,860
Variable installments - rescheduling	816	-
Payment of rescheduling installments and interest	(12,224)	(25,848)
Payment of principal and restatement	(42,658)	(45,850)
Remeasurement	17,818	22,266
Closing balance at September 30	395,600	395,262

In November 2023, the Company renegotiated the payment of fixed and variable grants for November and December 2023, and January 2024 in the amount of R\$17,781, changing their maturity to 12 installments from February 2024.

15. RELATED PARTIES

The Company, its subsidiaries, joint ventures, associates and shareholders enter into, among themselves and in the ordinary course of their business, financial and commercial transactions. These transactions include, in particular, the provision of funds for parking lots in the form of advances for capital increase, intercompany loan agreements and checking account to be used as a source of working capital, normally for specific cash flow needs, whose settlement does not exceed 30 days. Commercial transactions basically refer to the lease of certain parking lots to its related party Carmo Couri.

Intercompany transactions referring to trade accounts receivable and payable are conducted under conditions agreed by and between the parties and comprise transactions intended to cover the companies' daily cash flows (with no interest), such as insurance, uniforms and administrative apportionments.

The Company has no intercompany purchase and sale transactions.

15.1 Related parties - assets

in R\$ thousand				
CURRENT ASSETS	09/30/2024	INDIVIDUAL 12/31/2023	09/30/2024	CONSOLIDATED 12/31/2023
Autopark S.A.	20	7	-	-
Calvitium Participações S.A.	32	6	-	-
Cellopark Estacionamento Ltda.	24	24	-	-
Consórcio Estacionamento Centro Cívico	124	58	124	58
Consórcio Estacionamento Novo Centro	71	43	71	43
Consórcio Estacionamento Shopping Bay Market	76	-	76	-
Consórcio Estacionamento Shopping Internacional de Guarulhos	2,503	-	2,503	-
Consórcio Estacionamento Shopping Hortolândia	182	-	688	-
Consórcio Estacionamento Shopping Valinhos	214	-	491	-
Consórcio Estacionamento ZAD Mauá	-	-	47	-
Estacionamento Cinelândia S.A.	1	49	-	-
Estacionamento do Mogi Shopping	1,866	465	1,866	465
Estacionamento Hospital Marcelino Champagnat	1,027	286	-	-
Estacionamento Shopping Bay Market Center	57	33	57	33
Estacionamento Shopping Bourbon Pompéia	786	615	786	615
Estacionamento Shopping Hortolândia	7	96	-	-
Estacionamento Shopping Mercado da Bahia	73	16	-	-
Estacionamento Shopping Monte Carmo	208	88	-	-
Estacionamento Shopping Parque Aracajú	321	35	-	-
Estacionamento Shopping Parque Bahia	645	237	-	-
Estacionamento Shopping Sete Lagoas	188	93	188	93
Estacionamento Shopping Valinhos	24	69	-	-
EWS Estacionamento Salvador S.A.	230	230	-	-
Hora Park Sistema Estacionamentos Rotativos Ltda.	3,563	791	-	-
Parking Tecnologia da Informação Ltda.	3	2	-	-
Praça EDG Congonhas Empreendimentos S.A.	-	1	-	-
Primeira Estacionamentos Ltda.	357	56	-	-
Riopark Estacionamentos e Garagens Ltda.	11	1	-	-
Saepart Soc. de Adm. Emp. e Part. Ltda.	2,104	742	-	-
Wellpark Estacionamento e Serviços Ltda.	145	38	-	-
Z.A. Digital de São Paulo Sistema de Estacionamento Rotativo S.A.	84	266	-	-
Other	2,500	-	4,146	-
Total	17,446	4,347	11,043	1,307

in R\$ thousand		INDIVIDUAL	CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
NONCURRENT ASSETS				
Accounts receivable – equity holders ¹⁰	17,508	17,377	17,508	17,377
Zletric Comercial Eletroeletrônica S.A.	2,689	1,898	-	-
Other	61	111	42	111
Total	20,258	19,386	17,550	17,488

15.2 Related parties - liabilities

in R\$ thousand		INDIVIDUAL	CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
CURRENT LIABILITIES				
Autopark S.A.	17	7	-	-
Calvitium Participações S.A.	13	1	-	-
Cellopark Estacionamento Ltda.	24	-	-	-
Consórcio Estacionamento Centro Cívico	36	1	37	1
Consórcio Estacionamento Novo Centro	25	24	25	24
Consórcio Estacionamento Shopping Bay Market	24	-	24	-
Consórcio Estacionamento Shopping Internacional de Guarulhos	61	-	61	-
Estacionamento Cinelândia S.A.	22	12	-	-
Estacionamento do Mogi Shopping	36	7	36	7
Estacionamento Hospital Marcelino Champagnat	26	19	-	-
Estacionamento Shopping Bourbon Pompéia	34	10	34	10
Estacionamento Shopping Monte Carmo	49	48	-	-
Estacionamento Shopping Parque Bahia	29	4	-	-
Hora Park Sistema Estacionamentos Rotativos Ltda.	512	160	-	-
On Tecnologia Mobilidade Urbana S.A.	1,264	838	-	-
Parking Tecnologia da Informação Ltda.	97	4	-	-
Primeira Estacionamentos Ltda.	82	50	-	-
Riopark Estacionamentos e Garagens Ltda.	1	1	-	-
Wellpark Estacionamento e Serviços Ltda.	418	298	-	-
Z.A. Digital de São Paulo Sistema de Estacionamento Rotativo S.A.	9	-	-	-
Other	2	4	1	5
Total	2,781	1,488	218	47

in R\$ thousand		INDIVIDUAL	CONSOLIDATED	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
NONCURRENT LIABILITIES				
Future capital contribution	-	-	540	650
Total	-	-	540	650

Rent and goodwill

Goodwill and rent payments for the period ended September 30, 2024 and 2023 are as follows:

in R\$ thousand	INDIVIDUAL AND CONSOLIDATED	
	09/30/2024	09/30/2023
Rent paid	1,332	1,278

¹⁰ Indemnification amounts to be received from the predecessor equity holders of the acquirees relating to legal proceedings.

Additionally, rent paid to Carmo Couri Engenharia e Construções Ltda. refer to 4 (four) lease contracts, with no grace period, with fixed and variable lease payments in installments (percentage on parking lot revenue), which are formalized under the same conditions for similar lease contracts, equivalent to other operations in the region where this operation is located.

Transactions with key management personnel

Key management personnel include the CEO and officers. The Company does not grant post-employment or severance benefits, or other long-term benefits. Key management personnel compensation, which includes retention bonus for the period, amounted to R\$9,863 for the period ended September 30, 2024 (R\$7,208 for the period ended September 30, 2023), and is considered a short-term benefit.

Letter of guarantee – EWS

On May 14, 2024, EWS as the customer, BTG Pactual as the endorser, and the Company as the guarantor, entered into the “Letter of Guarantee No. FI162/20”, under which BTG Pactual will guarantee the payment of obligations assumed by EWS under the “Loan Facility Agreement under Instrument No. 187.2015.1139.3661”, entered into on December 10, 2015 with Banco do Nordeste do Brasil S.A., Wellpark Estacionamento e Serviços Ltda. and Hora Park Sistema de Estacionamento Rotativo Ltda. (“Letter of Guarantee”). The Letter of Guarantee is guaranteed by surety provided by the Company to guarantee the fulfillment of EWS obligations under the Letter of Guarantee (“Counter Guarantee”).

The Letter of Guarantee matures on June 24, 2026 and covers the amount of R\$28,577.

16. PROVISION FOR CONTINGENCIES

16.1 Lawsuits with likelihood of loss assessed as probable

Changes in the provision for tax, civil and labor contingencies are as follows:

in R\$ thousand	INDIVIDUAL				CONSOLIDATED			
	Tax	Labor	Civil	Total	Tax	Labor	Civil	Total
Balance at 12/31/2023	677	2,851	10,407	13,935	2,289	3,130	11,061	16,480
Additions	21	3,190	6,531	9,742	21	3,492	7,233	10,746
Restatement	16	376	3,650	4,042	208	392	3,743	4,343
Reversals ¹¹	(200)	(2,675)	(6,843)	(9,718)	(244)	(2,993)	(7,296)	(10,533)
Balance at 09/30/2024	514	3,742	13,745	18,001	2,274	4,021	14,741	21,036

in R\$ thousand	INDIVIDUAL				CONSOLIDATED			
	Tax	Labor	Civil	Total	Tax	Labor	Civil	Total
Balance at 12/31/2022	324	3,685	32,573	36,582	324	3,914	33,877	38,115
Additions	557	1,805	4,550	6,912	2,084	1,975	5,090	9,149
Restatement	2	144	5,097	5,243	51	219	5,125	5,395
Reversals	(249)	(1,718)	(3,848)	(5,815)	(262)	(1,858)	(4,932)	(7,052)
Balance at 09/30/2023	634	3,916	38,372	42,922	2,197	4,250	39,160	45,607

Nature of the main claims for which a provision was recognized by the Company:

Labor: The Company and investees recognize a provision for labor claims based on an average percentage of loss history of the past three years, considering the best estimate of amounts of claims assessed as probable and possible loss. The claims relate to overtime, severance pay, among others.

Civil: The main civil cases assessed as probable loss comprise: i) collection for material damages; and ii) unenforceability of fixed rental payments that are currently discussed in court, due to the COVID-19 pandemic.

¹¹ This substantially refers to reversal of a civil proceeding, whose likelihood of an unfavorable outcome was rated as probable, relating to litigation with the owner of a land lot in Lagoa Santa, state of Minas Gerais. In March 2024, the Company reached an agreement, which resulted in realization of the contingency amounting to R\$1,650.

16.2 Lawsuits with likelihood of loss assessed as possible

The Company and its subsidiaries are parties to tax and civil legal proceedings for which no provision was set up, as the likelihood of an unfavorable outcome therefor was classified by management and its outside legal advisors as possible. In Consolidated, contingencies whose likelihood of an unfavorable outcome was assessed as possible are as follows:

in R\$ thousand	09/30/2024
Civil claims	83,569
Tax proceedings	62,418
Labor claims	4,470
Total	150,457

Civil proceedings: The main civil proceeding, whose likelihood of loss was assessed as possible, in the amount of R\$68,569, refers to the unenforceability of fixed lease payments that are under discussion in court, given the COVID-19 pandemic.

Tax proceedings: The main tax proceedings whose likelihood of an unfavorable outcome is possible are: i) discussion relating to PIS and COFINS credits deriving from disallowance of credits under the non-cumulative regime, in the amount of R\$46,105; ii) amounts offset against income tax losses not approved by the Brazilian IRS (RFB), in the amount of R\$5,596; and iii) cancellation of Municipal Real Estate Tax (IPTU) in the amount of R\$4,521.

16.3 Appeal bonds and judicial deposits

These represent the Company's restricted assets and refer to amounts deposited and held in court until the resolution of the pending litigation to which they are related. Judicial deposits held by the Company at September 30, 2024 and 2023 are as follows:

in R\$ thousand	INDIVIDUAL				CONSOLIDATED			
	Tax	Labor	Civil	Total	Tax	Labor	Civil	Total
Balance at 12/31/2023	784	2,139	1,477	4,400	835	3,044	3,461	7,340
Additions (deposits)	-	846	364	1,210	-	915	475	1,390
Favorable outcome	-	(166)	(8)	(174)	-	(220)	(8)	(228)
Balance at 09/30/2024	784	2,819	1,833	5,436	835	3,739	3,928	8,502

in R\$ thousand	INDIVIDUAL				CONSOLIDATED			
	Tax	Labor	Civil	Total	Tax	Labor	Civil	Total
Balance at 12/31/2022	784	2,416	7,875	11,075	835	3,501	8,416	12,752
Additions (deposits)	-	235	170	405	-	236	1,527	1,763
Favorable outcome	-	(280)	(9)	(289)	-	(382)	(9)	(391)
Balance at 09/30/2023	784	2,371	8,036	11,191	835	3,355	9,934	14,124

In addition to deposits, the Company has surety bonds for some lawsuits.

17. CURRENT AND DEFERRED INCOME AND SOCIAL CONTRIBUTION TAXES

Reconciliation of tax expense and the result of accounting profit multiplied by the tax rate for the periods ended September 30, 2024 and 2023 is as follows:

in R\$ thousand	INDIVIDUAL		CONSOLIDATED	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Loss before income and social contribution taxes	(11,031)	(63,533)	(1,847)	(54,619)
Income and social contribution taxes at statutory rate - 34%	3,751	21,601	628	18,570
Permanent differences:				
Equity pickup	(4,404)	(13,330)	85	974
Tax impact generated by Silent Partnerships (SCPs)	2,766	2,316	409	199
Other permanent differences	(2,575)	(444)	594	819
Temporary differences				
Unrecognized tax loss for the period	(266)	(8,079)	(11,498)	(29,807)
(Reversal of) / Provision for realization of deferred taxes	728	(2,064)	5,941	4,677
Income and social contribution tax expense recorded in P&L for the period	-	-	(3,841)	(4,568)
Current	-	-	(3,841)	(4,568)
Deferred	-	-	-	-
Total income and social contribution taxes	-	-	(3,841)	(4,568)

Deferred income and social contribution taxes

At September 30, 2024, the Company's income and social contribution tax loss carryforwards amounted to approximately R\$628,673 (R\$626,802 at December 31, 2023) in the individual financial statements and R\$1,157,823 (R\$1,117,604 at December 31, 2023) in the consolidated financial statements. The Company neither recognized the potential tax credit for deferred income and social contribution taxes at September 30, 2024 and December 31, 2023 nor did it recognize the potential tax credit on temporary differences.

18. EQUITY

Capital

At September 30, 2024 and December 31, 2023, fully subscribed and paid-in capital amounted to R\$645,630, represented by 217,024,025 common registered shares, with no par value, distributed among the shareholders as follows:

Shareholding structure	09/30/2024		12/31/2023	
	Common shares	%	Common shares	%
FIP Maranello – Multiestratégico	82,952,328	38.22%	82,952,328	38.22%
Tempranillo FIA	25,329,902	11.67%	25,329,902	11.67%
De Duero FIA	13,788,611	6.35%	13,788,611	6.35%
Riverside FIP	56,698,371	26.13%	56,698,371	26.13%
Treasury shares	1,403,245	0.65%	1,258,600	0.58%
Other	36,851,568	16.98%	36,996,213	17.05%
Total	217,024,025	100.00%	217,024,025	100.00%

The Company's authorized capital comprises 2,100,000,000 common shares, thus the capital can be increased within the aforementioned limit. The Board of Directors decides on the increase and consequent issue of new shares.

On November 28, 2023, the Board of Directors approved the Company's capital increase in the amount of R\$10,390, through the issue of 2,597,502 registered book-entry common shares with no par value. This capital increase derived from the exercise of subscription warrants, within the scope of the merger of the shares of On Tecnologia de Mobilidade Urbana S.A. ("Zul Digital") approved at the Company's Special General Meeting held on February 16, 2022.

Capital reserves

This refers to: i) the contra entry of stock option plan expenses in accordance with Note 28; ii) goodwill reserve; iii) capital reserve for future investments; iv) share issue costs (IPO); and v) share subscription warrant issued in connection with the subsidiary acquisition process.

On June 21, 2023, the Company's Board of Directors approved the Own Share Buyback Program, in accordance with CVM Ruling No. 77. This Program aims to regulate the acquisition of shares issued by the Company for maintenance in treasury and subsequent cancellation and/or disposal to comply with the provisions of the Company's own share-based payment programs.

Changes in treasury shares are as follows:

	12/31/2022	Disposal	Buyback	12/31/2023	Disposal	Buyback	09/30/2024
Number	148,900	-	1,109,700	1,258,600	(290,955)	435,600	1,403,245
Amount - in R\$ thousand	529	-	4,691	5,220	(1,341)	1,100	4,979
Average price (R\$)	3.55	-	4.23	4.15	4.61	2.53	3.55

On September 2, 2024, an amendment to the agreement for acquisition of subsidiary On Tecnologia ("Zul Digital") was entered into, whereby certain contract clauses were reviewed. As a result, the amount of R\$7,491 referring to subscription warrants, adjusted for accumulated losses, was reversed, and accounts payable for acquisition of investments were decreased by R\$486, with an impact on P&L for the period.

Dividends

The Company's Articles of Incorporation determine that shareholders are entitled to noncumulative annual dividend corresponding to 25% of net income for the year, calculated under the terms of article 202 of the Brazilian Corporation Law.

The remaining net income balance, after legal provisions and allocation determined for dividends, will be allocated to the capital reserve, which shall not exceed 100% of the Company's capital. After the special income reserve balance reaches the limit, allocation of the remaining income will be determined at the Annual General Meeting.

The Company did not distribute dividends for the periods ended September 30, 2024 and 2023.

19.NET REVENUE FROM SERVICES

Revenue	INDIVIDUAL				CONSOLIDATED			
	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023
Revenue:								
Operation of parking lots	859,757	291,623	718,654	258,134	1,062,771	353,572	925,720	332,230
Provision of management services	9,848	3,275	11,510	2,246	14,206	4,734	15,430	3,610
Operation of pay-and-display areas (Zona Azul)	-	-	-	-	195,813	68,825	172,082	60,611
Lease of spaces	1,110	521	1,157	284	1,362	663	1,308	292
Revenue as agent	1,202	474	585	162	1,202	474	586	164
Revenue from services rendered in events	15,067	5,822	10,383	3,646	16,491	6,291	11,933	4,119
Other revenue from services	23,975	14,937	15,521	3,898	43,968	28,080	19,939	5,599
Total	910,959	316,652	757,810	268,370	1,335,813	462,639	1,146,998	406,625
Deductions:								
PIS - 0.65% and 1.65%	(14,303)	(4,968)	(11,900)	(4,211)	(20,822)	(7,200)	(17,863)	(6,328)
COFINS - 3.00% and 7.65%	(65,879)	(22,881)	(54,812)	(19,395)	(95,911)	(33,166)	(82,279)	(29,147)
ISS - 2% to 5%	(42,918)	(14,985)	(35,340)	(12,612)	(62,893)	(21,819)	(53,851)	(19,222)
Other deductions	(1,144)	(513)	(1,470)	(664)	(1,888)	(899)	(2,067)	(1,157)
Total	(124,244)	(43,347)	(103,522)	(36,882)	(181,514)	(63,084)	(156,060)	(55,854)
Total	786,715	273,305	654,288	231,488	1,154,299	399,555	990,938	350,771

20. COSTS OF SERVICES AND EXPENSES BY NATURE

	INDIVIDUAL				CONSOLIDATED			
	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023
Payroll and related charges	(228,772)	(80,377)	(203,044)	(70,036)	(288,434)	(100,569)	(259,775)	(89,391)
Rent	(299,194)	(108,647)	(230,885)	(85,818)	(363,309)	(129,702)	(287,835)	(104,706)
Services - individuals	(40)	(15)	(23)	(7)	(145)	(43)	(132)	(42)
Services from legal entities	(29,130)	(8,726)	(27,543)	(9,463)	(51,304)	(14,910)	(43,187)	(14,772)
General	(30,224)	(10,239)	(25,053)	(9,540)	(51,937)	(20,495)	(44,317)	(15,585)
Utilities	(11,517)	(3,205)	(14,008)	(4,408)	(21,660)	(7,489)	(21,000)	(6,465)
Maintenance	(8,993)	(1,671)	(10,406)	(3,313)	(15,512)	(3,064)	(16,730)	(5,511)
Insurance	(8,998)	(3,673)	(6,585)	(2,518)	(11,100)	(4,397)	(8,406)	(3,266)
Depreciation	(18,181)	(6,212)	(16,137)	(5,500)	(26,356)	(8,993)	(24,534)	(8,567)
Depreciation of right of use - administrative ¹²	(1,126)	(376)	(1,108)	(369)	(1,126)	(376)	(1,362)	(369)
Depreciation of right-of-use - operating ¹³	(7,803)	(2,524)	(7,656)	(2,204)	(32,572)	(10,791)	(31,365)	(10,129)
Disposal of property and equipment and intangible assets	(5,334)	(4,821)	(7,354)	(761)	(7,403)	(6,701)	(7,515)	(883)
Other costs and expenses / other revenues	(9,088)	(6,596)	6,052	(844)	(3,952)	3,734	(1,219)	(5,498)
Total	(658,400)	(237,082)	(543,750)	(194,781)	(874,810)	(303,796)	(747,377)	(265,184)
Cost of services	(588,848)	(208,071)	(486,291)	(175,559)	(781,934)	(273,436)	(667,792)	(235,412)
Administrative expenses	(64,974)	(21,999)	(64,130)	(20,328)	(98,983)	(34,015)	(84,356)	(27,742)
Other operating income, net	(4,578)	(7,012)	6,671	1,106	6,107	3,655	4,771	(2,030)
Total	(658,400)	(237,082)	(543,750)	(194,781)	(874,810)	(303,796)	(747,377)	(265,184)

¹² Depreciation of right of use – administrative is net of PIS and COFINS credits on lease of administrative agreements amounting to R\$115 at September 30, 2024 (R\$113 at September 30, 2023) - individual, and R\$115 at September 30, 2024 (R\$139 at September 30, 2023) - consolidated.

¹³ Depreciation of right of use - operating is net of PIS and COFINS credits on lease of operating agreements amounting to R\$590 at September 30, 2024 (R\$616 at September 30, 2023) - individual, and R\$3,085 at September 30, 2024 (R\$2,999 at September 30,) - consolidated.

21. FINANCE INCOME (COSTS)

Income	INDIVIDUAL				CONSOLIDATED			
	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023
Interest on short-term investments	9,637	5,231	15,724	6,032	14,507	6,766	21,344	7,938
Monetary variation	4,839	1,392	2,262	1,792	5,001	1,525	2,454	1,967
Foreign exchange differences	2,602	1,668	7,113	1,620	2,602	1,668	7,113	1,620
Fair value adjustment - swap	2,413	(678)	2,608	(403)	2,413	(678)	2,608	(403)
Other finance income	4,382	3,107	786	218	4,462	3,110	1,082	248
Total	23,873	10,720	28,493	9,259	28,985	12,391	34,601	11,370

Costs	INDIVIDUAL				CONSOLIDATED			
	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	07/01/2023 to 09/30/2023
Interest	(85,136)	(33,363)	(91,053)	(33,189)	(99,304)	(37,788)	(118,666)	(39,479)
Interest on leases ¹⁴	(3,855)	(1,124)	(3,932)	(1,222)	(38,319)	(12,300)	(40,910)	(13,315)
Interest on concession rights payable	-	-	-	-	(34,953)	(11,647)	(34,603)	(11,601)
Fair value adjustment - swap	(6,496)	(899)	(7,863)	(1,435)	(6,496)	(899)	(7,863)	(1,435)
Commissions	(3,709)	(1,112)	(2,998)	(1,187)	(4,330)	(1,311)	(3,987)	(1,403)
Foreign exchange differences	(4,387)	(852)	(6,192)	(2,193)	(4,387)	(852)	(6,193)	(2,193)
Bank fees	(634)	(191)	(665)	(262)	(1,785)	(344)	(1,604)	(320)
Other finance costs	(976)	(330)	(671)	7	(1,099)	(376)	(1,089)	(240)
Total	(105,193)	(37,871)	(113,374)	(39,481)	(190,673)	(65,517)	(214,915)	(69,986)

¹⁴ Interest on leases is net of PIS and COFINS credits amounting to R\$404 at September 30, 2024 (R\$507 at September 30, 2023) – individual and R\$3,941 at September 30, 2024 (R\$3,961 at September 30, 2023) – consolidated.

22. EARNINGS (LOSS) PER SHARE

Basic and diluted earnings per share are calculated by dividing net income for the year, attributed to the Company's common shareholders, by the weighted average number of common shares outstanding during the period.

Share and profit or loss data used in the calculation of basic and diluted earnings per share is as follows:

	INDIVIDUAL AND CONSOLIDATED	
	01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023
Basic numerator		
Net income (loss) for the period attributable to controlling shareholders	(11,031)	(63,533)
Denominator - Basic		
Weighted average number of common shares	215,752,357	198,987,103
Stock options (Note 28) - in thousands	695,849	4,203,899
Basic and diluted earnings (loss) per share	(0.0511)	(0.3193)

The Company presented an antidilutive effect related to: (i) options of share-based payment programs, with effect of (R\$0.0002) in the nine-month period ended September 30, 2024 and (R\$0.0066) in the nine-month period ended September 30, 2023.

	INDIVIDUAL AND CONSOLIDATED	
	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023
Basic numerator		
Net income (loss) for the period attributable to controlling shareholders	1,298	(15,305)
Denominator - Basic		
Weighted average number of common shares	215,752,357	198,987,103
Stock options (Note 28) - in thousands	695,849	4,203,899
Basic and diluted earnings (loss) per share	0.0060	(0.0769)

The Company presented an antidilutive effect related to: (i) options of share-based payment programs, with effect of R\$0.00002 in the three-month period ended September 30, 2024 and (R\$0.0016) in the three-month period ended September 30, 2023.

Stock options were not included in the calculation of diluted earnings per share, because they are antidilutive for the loss for the period. There are no other dilutive instruments to consider.

23. SEGMENT INFORMATION

Operating segments are reported consistently with the internal reports provided to the Chief Operating Decision Maker (CODM) for purposes of assessment of each segment performance and resource allocation.

An operating segment is defined as a component of a company that engages in business activities from which it may earn revenues and incur expenses. Each operating segment is directly responsible for the revenues and expenses related to its operations. The chief operating decision makers assess each operating segment performance using information on its revenue and contribution margin, rather than using information on assets and liabilities.

There are no intersegment transactions, and the Company does not allocate administrative expenses, finance income and costs, and income and social contribution taxes to operating segments.

Segments are reported internally as:

- **Leased and Managed Locations:** comprises agreements entered into with the private sector. There are parking operations in various segments, such as: commercial buildings, malls, hospitals, educational institutions, banks, and land. Agreements are for leases (fixed or variable leases, or a combination of both) and management (fixed or variable fee).

- **Owned Locations:** these are real estate acquisition agreements (garages or parking spaces) as a unit separate from the venture where it is located.
- **Off-Street Concessions:** comprises agreements with the Government, won through bidding. It may be related to infrastructure, which demands huge volumes of investments. These agreements are off-street, and mainly include airports and underground garages.
- **On-Street concessions:** on-street pay-and-display parking space management agreements entered into with the City Administrations. Right of operation is for a period of 5, 10 or 15 years (renewable for the same period). The counterpart includes investments in parking meters, infrastructure, signage and initial grants in the municipalities.
- **Long-term Contracts:** include agreements entered into with the private sector that demand investments in infrastructure and/or initial grant. Such agreements include parking operations in the following segments: commercial buildings, airports, educational institutions, among others.
- **Digital (AutoTech):** substantially represented by Zul+ App, whose Estapar customers, in addition to purchasing and activating the different pay-and-display parking areas, can pay for parking lots, take out insurance, pay their vehicle taxes and fines easily, request a Zul Tag for tolls and parking lots, among other services.
- **Others:** secondary revenues that are not specifically identifiable for an operating segment, such as operation of the investee Loop, franchise revenues, and specific operations considered extraordinary.

It is worth highlighting that this model is modified over time, depending on how management sees the business. In the event of a change, prior periods will be reclassified for comparison purposes. The Company does not assess segment performance considering asset and liability balances or geographic region.

At September 30, 2024 and 2023, segment reporting was as follows:

in R\$ thousand		Leased and managed locations		Long-term contracts		Owned locations		Off-street concessions		On-street concessions		Digital			Other	Unallocated			Total
CONSOLIDATED	Note	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Net revenue from services	19	613,659	509,553	247,364	215,669	29,124	23,227	86,205	91,801	151,138	133,724	22,049	14,490	4,760	2,474	-	-	1,154,299	990,938
Gross profit (loss) ¹⁵		107,283	78,615	130,459	120,940	15,109	10,872	86,103	83,485	95,448	83,883	(1,611)	3,930	(372)	(1,318)	-	-	432,419	380,407
General and administrative expenses ¹⁶	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(98,983)	(84,356)	(98,983)	(84,356)
Other operating income, net	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,107	4,771	6,107	4,771
Equity pickup	7,2	1,186	-	-	-	235	299	602	385	-	-	-	-	1,067	(593)	-	-	3,090	91
Income (loss) before depreciation and amortization		108,469	78,615	130,459	120,940	15,344	11,171	86,705	83,870	95,448	83,883	(1,611)	3,930	695	(1,911)	(92,876)	(79,585)	342,633	300,913
Depreciation (cost of services rendered) ¹⁷		(16,598)	(13,864)	(6,448)	(6,489)	(1,648)	(1,446)	(27,322)	(26,106)	(3,502)	(4,076)	(53)	(44)	(2,017)	(2,611)	(2,466)	(2,625)	(60,054)	(57,261)
Amortization of intangible assets	10	(13,172)	(8,199)	(25,524)	(28,157)	(182)	(184)	(5,626)	(5,634)	(59,736)	(55,825)	(38)	(4,114)	(1,273)	(2,934)	(17,187)	(12,910)	(122,738)	(117,957)
Income (loss) before finance income (costs)		78,699	56,552	98,487	86,294	13,514	9,541	53,757	52,130	32,210	23,982	(1,702)	(228)	(2,595)	(7,456)	(112,529)	(95,120)	159,841	125,695
Finance income	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,985	34,601	28,985	34,601
Finance costs ¹⁸	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(190,673)	(214,915)	(190,673)	(214,915)
Income (loss) before income and social contribution taxes		78,699	56,552	98,487	86,294	13,514	9,541	53,757	52,130	32,210	23,982	(1,702)	(228)	(2,595)	(7,456)	(274,217)	(275,434)	(1,847)	(54,619)
Current income and social contribution taxes	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,841)	(4,568)	(3,841)	(4,568)
Deferred income and social contribution taxes	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income (loss) for the period		78,699	56,552	98,487	86,294	13,514	9,541	53,757	52,130	32,210	23,982	(1,702)	(228)	(2,595)	(7,456)	(278,058)	(280,002)	(5,688)	(59,187)

¹⁵ Gross profit from the segments reconciled to the statement of profit or loss for the periods reducing depreciation of service costs.

¹⁶ Management separately monitors operating income (expenses) from the business units, to decide on fund allocation and to assess performance. The segments' performance is assessed based on revenue and contribution margin. The Company's administrative expenses, finance income (costs) and income taxes are managed at corporate level, rather than allocated to the operating segments.

¹⁷ Depreciation of the right of use is net of PIS and COFINS credits on lease of operating agreements amounting to R\$3,200 at September 30, 2024 (R\$3,138 at September 30, 2023).

¹⁸ Interest on leases is net of PIS and COFINS credits amounting to R\$3,941 at September 30, 2024 (R\$3,961 at September 30, 2023).

Other significant information

in R\$ thousand		Leased and managed locations		Long-term contracts		Owned locations		Off-street concessions		On-street concessions		Digital		Other		Unallocated		Total	
CONSOLIDATED	Note	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23	09/30/24	12/31/23
Property and equipment																			
Acquisition cost		260,338	226,461	94,408	91,898	103,348	101,978	65,313	67,036	51,729	47,212	544	354	11,446	10,481	31,025	29,354	618,151	574,774
Depreciation		(150,675)	(140,689)	(65,017)	(61,513)	(36,153)	(34,568)	(48,553)	(47,226)	(25,998)	(22,554)	(202)	(154)	(10,730)	(8,959)	(21,946)	(20,616)	(359,274)	(336,279)
Total property and equipment	9	109,663	85,772	29,391	30,385	67,195	67,410	16,760	19,810	25,731	24,658	342	200	716	1,522	9,079	8,738	258,877	238,495
Intangible assets																			
Goodwill		103,528	103,528	1,663	1,663	-	-	10,260	10,260	828	828	43,645	43,645	2,185	2,185	-	-	162,109	162,109
Other intangible assets:																			
Acquisition cost		243,791	216,757	523,258	533,998	3,651	3,280	153,647	153,622	1,111,184	1,089,271	916	6	54,813	53,451	106,998	102,018	2,198,258	2,152,403
Amortization		(163,566)	(150,565)	(284,848)	(255,881)	(1,911)	(1,729)	(69,465)	(63,838)	(303,795)	(262,066)	(43)	(1)	(25,715)	(24,461)	(64,628)	(57,687)	(913,971)	(816,228)
Total intangible assets	10	183,753	169,720	240,073	279,780	1,740	1,551	94,442	100,044	808,217	828,033	44,518	43,650	31,283	31,175	42,370	44,331	1,446,396	1,498,284
Right of use																			
Cost of right of use		191,549	181,027	236,770	244,200	2,043	2,043	607,806	595,897	2,831	2,831	-	-	-	-	28,004	27,383	1,069,003	1,053,381
Depreciation of right of use		(174,201)	(167,880)	(224,200)	(222,124)	(1,518)	(1,448)	(297,928)	(270,794)	(2,702)	(2,655)	-	-	-	-	(20,234)	(18,993)	(720,783)	(683,894)
Total right of use	8	17,348	13,147	12,570	22,076	525	595	309,878	325,103	129	176	-	-	-	-	7,770	8,390	348,220	369,487
Additions																			
Capital invested in property and equipment	9	29,190	27,498	3,592	6,286	1,370	1,929	1,310	4,383	4,517	5,802	129	71	1,319	824	1,671	2,284	43,098	49,077
Capital invested in intangible assets	10	27,213	30,478	4,385	1,985	371	-	25	20	21,913	22,900	910	-	1,402	11,421	19,682	20,214	75,901	87,018
Total capital invested		56,403	57,976	7,977	8,271	1,741	1,929	1,335	4,403	26,430	28,702	1,039	71	2,721	12,245	21,353	22,498	118,999	136,095

24. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT POLICIES

Financial instruments carried by the Company at September 30, 2024 and December 31, 2023 are mainly the following:

Cash and cash equivalents	Cash and cash equivalents basically comprise investments in CDB (Bank Deposit Certificates), which are restated by reference to the CDI rates.
Loans and financing	Loans and financing are subject to the rates described in Note 11.
Debentures	Debentures are subject to the CDI variation, plus average percentage per year, as disclosed in Note 11.
Derivative financial instruments	Derivative financial instruments are subject to the rates described in Note 12.

Credit risk	The Company's main operation is rendering parking services that are settled in cash or through major credit and debit cards existing in the market. The Company rates the credit risk as low.
Market risk	Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise two types of risk: (i) interest rate risk, and (ii) currency risk. Liabilities subject to floating interest rates expose the Company to the risk of changes in market interest rates. These obligations and related indexes are described below.

in R\$ thousand				INDIVIDUAL		CONSOLIDATED
Financial assets and liabilities	Note	Index	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Financial assets:						
Bank deposit certificates	4	CDI	220,736	113,128	266,759	185,066
Derivative financial instruments	12	CDI	2,413	805	2,413	805
Total financial assets			223,149	113,933	269,172	185,871
Financial liabilities:						
Working capital	11	CDI	113,421	139,856	127,197	156,634
Working capital - 4131	11	Euro ¹⁹	50,671	45,649	50,671	45,649
Debentures	11	CDI	716,303	565,163	827,732	695,237
Commercial notes	11	CDI	70,971	50,658	70,971	50,658
Derivative financial instruments	12	CDI	7,192	1,501	7,192	1,501
Lease liabilities	13	INPC	46,417	55,411	458,038	483,110
Concession rights payable	14	IPCA	-	-	395,600	396,476
Total financial liabilities			1,004,975	858,238	1,937,401	1,829,265

Currency risk	Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of foreign exchange differences mainly refers to loans as a source of working capital. The Company has a swap contract to convert the debt into CDI.
Liquidity risk	Management continuously monitors the Company's liquidity needs in order to ensure that it has sufficient cash to meet its operational needs. Given the business dynamics of the Company and its subsidiaries, the Treasury Department aims to maintain balance between fund availability and flexibility through working capital. In addition, the Treasury Department monitors the consolidated liquidity ratio, considering the expected cash flows matched against the unused credit facilities.

The following table shows the liquidity risks of significant financial liabilities by maturity, and reflect the Company's undiscounted financial flow at September 30, 2024 and December 31, 2023.

¹⁹ Although the loan is denominated in foreign currency (Euro), the Company engaged a swap contract to translate the debt in CDI (Note 12).

in R\$ thousand

INDIVIDUAL

CONSOLIDATED

At 09/30/2024	Book balance	1 to 12 months	1 to 5 years	> 5 years	Total	Book balance	1 to 12 months	1 to 5 years	> 5 years	Total
Loans, financing and debentures	935,825	193,291	715,263	27,271	935,825	1,059,011	229,177	802,563	27,271	1,059,011
Trade accounts payable	62,494	62,175	319	-	62,494	148,518	148,199	319	-	148,518
Lease liabilities	46,417	15,557	38,278	7,508	61,343	458,038	103,790	339,272	362,790	805,852
Concession rights payable	-	-	-	-	-	395,600	70,014	141,313	184,273	395,600
Total	1,044,736	271,023	753,860	34,779	1,059,662	2,061,167	551,180	1,283,467	574,334	2,408,981

in R\$ thousand

INDIVIDUAL

CONSOLIDATED

At 12/31/2023	Book balance	1 to 12 months	1 to 5 years	> 5 years	Total	Book balance	1 to 12 months	1 to 5 years	> 5 years	Total
Loans, financing and debentures	784,623	192,110	565,864	26,649	784,623	928,862	222,914	679,299	26,649	928,862
Trade accounts payable	65,034	60,002	5,032	-	65,034	149,580	144,548	5,032	-	149,580
Lease liabilities	55,411	18,773	48,219	9,751	76,743	483,110	105,236	375,716	382,247	863,199
Concession rights payable	-	-	-	-	-	396,476	73,055	305,681	324,330	703,066
Total	905,068	270,885	619,115	36,400	926,400	1,958,028	545,753	1,365,728	733,226	2,644,707

Capital management	<p>The Company's objective regarding capital management is maintaining the investment capacity, which enables growth and return to its investors.</p> <p>Accordingly, the financial leverage ratio is the result of net debt divided by equity. Net debt results from total loans, financing, debentures, lease liabilities (current and noncurrent), less total cash and cash equivalents.</p> <p>There were no changes in capital management objectives, policies and procedures over the periods presented.</p>
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Sensitivity analysis of financial instruments	<p>The sensitivity analysis for each type of market considered significant by management is presented in the table below.</p> <p>To calculate the probable scenario, the Company used the projections disclosed by the Focus Market Report published by the Central Bank of Brazil on October 04, 2024. The "possible" and "remote" scenarios consider a decrease in this rate of 0.5% and 0.75% p.a. The results, in nominal amounts, are as follows:</p>
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in R\$ thousand

INDIVIDUAL	Note	Index	09/30/2024	Probable 10.25%	Possible 9.75%	Remote 9.50%
Loans and financing	11	CDI	235,063	24,094	22,919	22,331
Debentures	11	CDI	716,303	73,421	69,840	68,049
Total			951,366	97,515	92,759	90,380
Bank Deposit Certificates	4	CDI	220,736	22,625	21,522	20,970
Total net exposure				(74,890)	(71,237)	(69,410)

in R\$ thousand CONSOLIDATED	Note	Index	09/30/2024	Probable 10.25%	Possible 9.75%	Remote 9.50%
Loans and financing	11	CDI	248,839	25,506	24,262	23,640
Debentures	11	CDI	827,732	84,843	80,704	78,635
Total			1,076,571	110,349	104,966	102,275
Bank Deposit Certificates	4	CDI	279,363	28,635	27,238	26,539
Total net exposure				(81,714)	(77,728)	(75,736)

The total net effect of the abovementioned scenarios is due to the Company's exposure to the CDI rate.

25. FAIR VALUE

Financial instrument fair value calculation methodology

Fair value is defined as the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction.

The Company adopts CPC 40/IFRS 7 for financial instruments measured at fair value in the statement of financial position, which requires disclosure of the fair value measurements at the following fair value measurement hierarchy level:

Level 1	Quoted (unadjusted) prices in active markets for identical assets and liabilities.
Level 2	Inputs other than quoted prices included within Level 1 that are observable in the market for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3	Inputs for assets or liabilities that are not based on observable market data (i.e. unobservable inputs).

The following tables show the fair value measurement hierarchy level for the Company's consolidated assets and liabilities.

CONSOLIDATED - in R\$ thousand			09/30/2024			
FAIR VALUE	Note	Book balance	Total	Level 1	Level 2	Level 3
Assets with fair value disclosed						
Current						
Derivative financial instruments	12	2,413	2,413	-	2,413	-
Assets measured at fair value						
Cash and cash equivalents	4,1	271,687	271,687	271,687	-	-
Marketable securities	4,2	12,604	12,604	-	12,604	-
Trade accounts receivable	5	167,433	167,433	-	167,433	-
Liabilities with fair value disclosed						
Derivative financial instruments	12	7,192	7,192	-	7,192	-
Loans, financing and debentures ²⁰	11	1,076,571	1,076,571	-	1,076,571	-
Trade accounts payable		148,518	148,518	-	148,518	-

CONSOLIDATED - in R\$ thousand			12/31/2023			
Fair value	Note	Book balance	Total	Level 1	Level 2	Level 3
Assets with fair value disclosed						
Current						

²⁰ The book value of loans, financing and debentures presented in the interim financial information approximates fair value since the rates of these instruments are at market value and there is no intent to advance settlement. The debentures are private.

Derivative financial instruments	12	805	805	-	805	-
Assets measured at fair value						
Cash and cash equivalents	4,1	189,524	189,524	189,524	-	-
Marketable securities	4,2	7,231	7,231	-	7,231	-
Trade accounts receivable	5	93,420	93,420	-	93,420	-
Liabilities with fair value disclosed						
Derivative financial instruments	12	1,501	1,501	-	1,501	-
Loans, financing and debentures ²⁰	11	948,178	948,178	-	948,178	-
Trade accounts payable		149,580	149,580	-	149,580	-

Management considers that the balances of trade accounts receivable, trade accounts payable, lease liabilities and accounts payable for investments made at carrying amount, less impairment, approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available for similar financial instruments.

In the period ended September 30, 2024 and year ended December 31, 2023, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfers between Level 3 and Level 2 fair value measurements.

26. INSURANCE COVERAGE

The Company has insurance coverage at amounts considered sufficient by management to cover any risks inherent in its operations and for its assets and/or liabilities.

In its main insurance policy, the Company covers all operating issues, which include: branches, related companies and associates. Currently, a department dedicated to claims manages the Company's necessity of insurance policies and the effective submission of claims to insurance companies.

Insurance coverage is as follows:

in R\$ thousand	
Type of coverage	Coverage
Civil Liability and D&O	30,000
Cyber risks	10,000
Business insurance and fire in facilities	20,000
Vehicle insurance	6,000
Insurance against accidents in garages	750
Named perils	131,935
Total	198,685

27. NONCASH TRANSACTIONS

At September 30, 2024 and 2023, the Company conducted non-transactions which, therefore, were not presented in the Statements of Cash Flows, as follows:

- Remeasurements, additions and write-offs related to CPC 06 (R1) - IFRS 16, according to Notes 8 and 13.
- Remeasurement of concession rights payable in the amount of R\$17,818 (R\$22,266 in 2023), in accordance with Notes 14 and 10.
- Addition of goodwill to intangible assets related to new locations, of which R\$3,241 (R\$6,241 in 2023) in the Individual statements, and R\$1,386 (R\$9,179 in 2023) in the Consolidated statements.

28. SHARE-BASED PAYMENT

2011 Plan

On August 30, 2011, at the Company's Annual General Meeting, the creation of a stock option plan for shares issued by the Company was approved ("2011 Plan").

At a meeting held on July 3, 2013, the Board of Directors approved the First Stock Option Plan ("2011 Plan"), whereby the beneficiary was granted a stock option for shares to be issued or sold by the Company.

The fair value of each option granted is estimated on the grant date using the Black & Scholes option pricing model, considering the following assumptions: (i) share price; (ii) strike price; (iii) risk-free interest rate; (iv) expected share price volatility; and (v) term until option expiry, as detailed in the table below. Options, when exercised, are converted into shares.

Information on the stock option program and assumptions used in the valuation are as follows:

2011 PLAN – 2 nd PROGRAM	LOT
Date of issue	06/03/2013
Vesting date	06/03/2013
Strike price	2.33
Strike price (estimated) at the statement of financial position date	4.39
Risk-free interest rate %	8%
Contractual term for exercise per lot (days)	941

Expected dividend yield	0%
Share volatility in the market	24%
Total number of outstanding options	695,849
Total number of lost/expired options	-
Number of options exercised	-
Number of options to be exercised	695,849
Estimated fair value (R\$/share)	2.66

Considering the expected average life of the series, the maximum exercise term is 540 days from the date the employee ceases to be in a management position at Allpark and/or its subsidiaries. Options, when exercised, are converted into shares.

29. EVENTS AFTER THE REPORTING PERIOD

Bank Credit Note - Safra

On October 2, 2024, the Company raised a Bank Credit Note (CCB) from Banco Safra, amounting to R\$ 20,000, maturing on October 15, 2028 and remunerated by reference to the CDI - 1% p.a., for working capital purposes.