GPS Participações e Empreendimentos S.A.

Parent company and consolidated interim accounting information as at September 30, 2024

(A free translation of the original report in Portuguese, as filed with the Brazilian Securities Commission (CVM), prepared in accordance with the Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting and the international standard IAS 34 - Interim Financial Reporting, as issued by the International Accounting Standards Board - IASB)

Content

GRUPO GPS

Earnings Release

3Q24

November 2024

Results Check

Tuesday, November 12th
In Portuguese and English:
10h00 (BRT)
09h00 (NYT)

Presenters

Marcelo Hampshire - **Executive VP *M&A, IT & Corporate***

Marita Bernhoeft – **Investor Relations Officer**

São Paulo, November 11, 2024 - GPS Participações e Empreendimentos S.A. ("Company"), together with its subsidiaries ("GPS Group"), announce their results for the third quarter of 2024.

About GPS Group

The GPS Group is a leader in outsourced services– facilities, security, indoor logistics, utility engineering, industrial services, food, temporary labor, field marketing, and infrastructure services.

We operate throughout Brazil with a comprehensive portfolio of solutions, serving 4,767* Customers and having more than 188* thousand direct employees.

With over 60 years of experience, we continue a constant and robust growth process supported by an agile business model and solid business management principles.

Our growth strategy combines the organic vertical, focused on developing new Customers and expanding services and solutions within the current Customer base, with the inorganic vertical, through the acquisition and integration of companies that favor gains in scale and greater penetration into regions or services that converge with our business management model.

1. 3Q24 Highlights

Net revenue

- R$ 4,113 million in 3Q24;
- 56% higher than 3Q23;
- 7% of organic growth compared to 3Q23.

Adjusted EBITDA ex-IFRS16

- R$ 424 million in 3Q24;
- 41% higher than 3Q23;
- 10.3% adjusted EBITDA margin in 3Q24.

Adjusted net profit

- R$ 178 million in 3Q24;
- 7% higher than 3Q23;
- 4.3% adjusted net margin in 3Q24.

** The numbers of employees and Customers consider the estimate of 28 thousand employees and 450 Customers coming from GRSA.*

The third quarter of the year was marked by the beginning of the systems integration of the GRSA operation, which should be completed by December of this year.

This transaction represents the largest acquisition among the 53 already carried out by the GPS Group and an important step for our growth in the catering solutions segment.

GRSA's results were incorporated as of June and, for better understanding and analysis, we present GRSA's consolidated figures for the quarter.

The pace of organic revenue growth through the acquisition of new contracts and Customers was affected by the more competitive environment and pressure from Customers to reduce prices. In this context, our priority is to preserve each contract's margin and maintain balanced prices, which resulted in slower organic growth in this period.

We continue with our commercial discipline to accelerate organic growth for the year, balancing contract profitability and the acquisition of new contracts and customers.

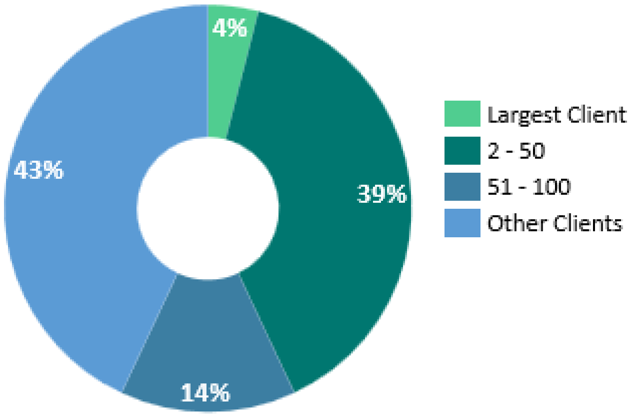
2. Operational capacity, service portfolio, and Customers

We are a team of more than 188* thousand direct employees, serving 4,767* Customers throughout the national territory. Our 559 contract managers are focused on delivering services and improving relationships with our Customers, aiming to ensure a high level of satisfaction. This commitment is reflected in our 78% NPS* index, calculated until June 30, 2024, and it is important to highlight that this survey is updated every six months.

** The numbers of employees and Customers consider the estimated 28 thousand employees and 450 Customers coming from GRSA.*

Our Customer base remains quite diversified and has a low level of revenue concentration.

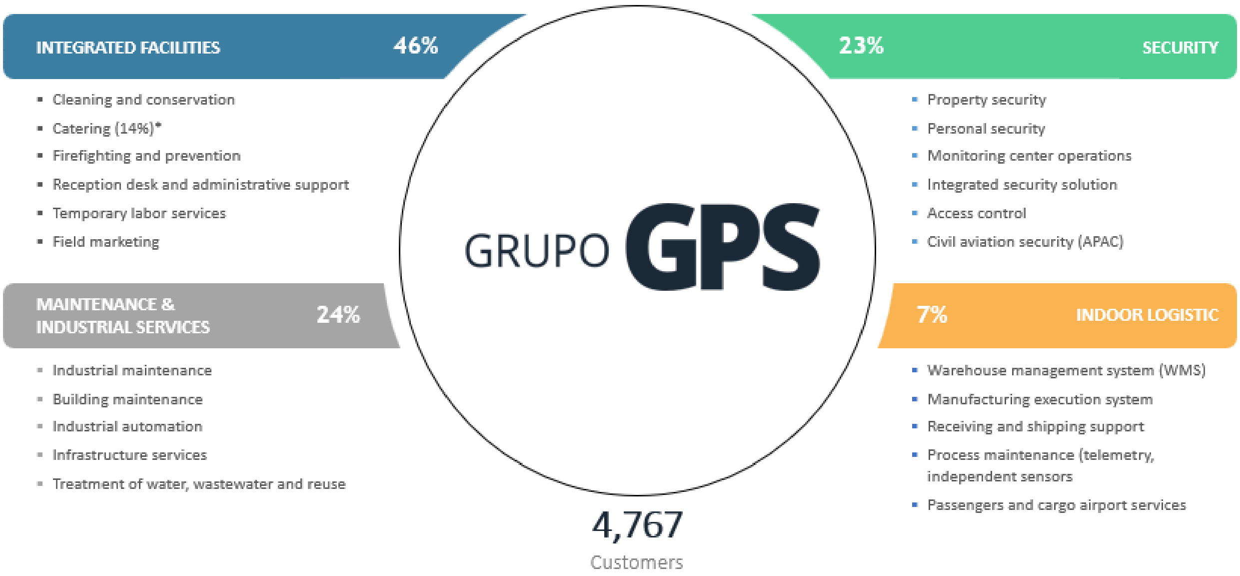
Net revenue concentration by # of Customers (9M24)



We have increasingly evolved towards a "one-stop shop" concept in services, aligned with our strategy of building lasting and consistent Customer relationships.

By offering the Customer several solutions, we deepen our commercial and operational relationship and create varied growth opportunities within our Customer portfolio.

Net revenue distribution by line of solution (9M24)

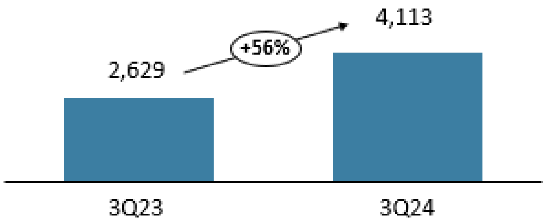


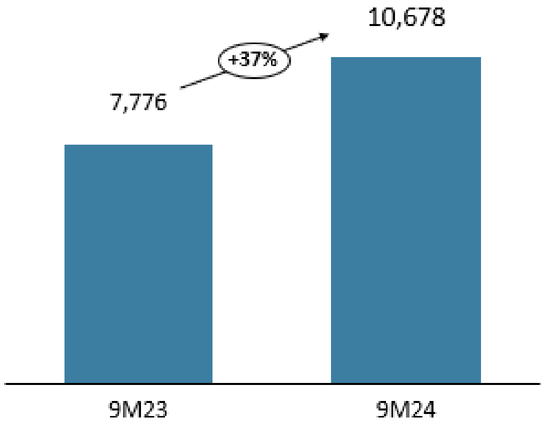
Considers GRSA's revenue for the months from June to September.

3. Net Revenue

- Net revenue in 3Q24 of R$ 4,113 million, 56% higher than the revenue for 3Q23;
- Net revenue in 9M24 of R$ 10,678 million, 37% higher than the revenue for 9M23.

The charts below show the evolution of the quarterly and nine months net revenue. Values are represented in millions of reais.





The table below shows the quarterly and nine months evolution of net revenue, broken down by organic and inorganic revenue. Values are represented in millions of reais.

Net revenue R$ mi	Companies	3Q24 (a)	3Q23 (b)	△ (a) / (b) - 1	9M24 (c)	9M23 (d)	△ (c) / (d) - 1
Organic*	Grupo GPS	2,749	2,563	*7%*	8,088	7,585	*7%*
M&A (2023)	Engie/Compart/Campseg/TLSV/Trademark	264	66	*303%*	842	181	*365%*
M&A (2024)	Control/Invictus/Lyon/Marfood/GRSA	1,100	-	-	1,747	-	-
Total net revenue		**4,113**	**2,629**	***56%***	**10,678**	**7,766**	***37%***

**As detailed in Note 33 (c). Organic net revenue includes M&A until 2022.*

The more competitive environment and pressure from Customers for lower prices affected contract retention and acquisition, which in turn affected the pace of organic growth in the period.

Organic growth's challenge is maintaining the balance between contract profitability and revenue expansion, so that margins remain consistent over time. In environments more pressured by lower prices, the Company's priority has been to maintain profitability, since margins do not tend to recover over the life of the contracts and, consequently, the price reduction policy could affect the Company's structural margin level.

It is worth mentioning that in this quarter we still had a residual effect of the contract adjustments made in the 2022 cohort (organic growth without the 2022 cohort is 9.6%)

4. Acquisitions program

As previously mentioned, the third quarter was highlighted by the kick-off of GRSA integration, the results of which are reflected from June 2024.

Below, we list the acquisitions included in the 2024 M&A program, totaling R$4,221 million in gross revenue recorded in the 12 months before the signing of the purchase and sale contracts

Company	Date	Gross revenue LTM (R$ mi)	Status	Segment	M&A Program
LYON	Signing 10/20/23 Closing 01/15/24 Go live 04/01/24	241	System's integration concluded	HR management in projects and construction works	2024
CONTROL	Signing 10/27/23 Closing 01/18/24 Go live 05/01/24	461	System's integration concluded	Electrical network maintenance	2024
MARFOOD	Signing 11/23/23 Closing 02/01/24 Go live 06/01/24	176	System's integration concluded	Catering and accommodation offshore services	2024
INVICTUS	Signing 10/27/23 Closing 02/09/24 Go live 06/01/24	43	System's integration concluded	Security	2024
GRSA	Signing 03/27/24 Closing 05/31/24 Go live 01/01/25	3,300	System's integration	Catering	2024

5. EBITDA and adjusted EBITDA

The table below presents the composition of the EBITDA calculation, according to CVM Resolution 156/2022, and the adjusted EBITDA ex-IFRS 16 calculations.

EBITDA R$ mi	3Q24 (a)	3Q23 (b)	△ (a) / (b) - 1	9M24 (c)	9M23 (d)	△ (c) / (d) - 1
Net profit	**148**	**144**	**3%**	**428**	**395**	***8%***
Income tax and social contribution	67	56	*19%*	186	174	*7%*
Net financial income (expenses)	116	59	*96%*	252	199	*26%*
Depreciation of assets	63	27	*136%*	154	76	*101%*
Amortization-customers, brands, property and equipment	45	33	*36%*	128	89	*44%*
EBITDA (cf. iCVM 527)	**440**	**319**	**38%**	**1,147**	**933**	***23%***
Provision for non-labor contingencies	(0)	(4)	-90%	5	0	*7776%*
Expenses with the acquisition of subsidiaries	7	7	2%	14	13	*9%*
Update of indemnity assets and contingent liabilities	(10)	(2)	527%	43	(8)	*-663%*
Earn out write-off / update	10	(13)	-179%	(36)	(11)	*223%*
Reconciliation of acquired balances	(2)	(0)	374%	(7)	(3)	*117%*
Bargain purchase	-	-	-	-	(17)	*-100%*
Reconciliation of balances to be received	-	-	-	-	1	*-100%*
Adjusted EBITDA	**444**	**307**	**45%**	**1,167**	**909**	***28%***
Adjusted EBITDA / net revenue	*10.8%*	*11.7%*	*-0.9pp*	*10.9%*	*11.7%*	*-0.8pp*
Payment of leases	(20)	(7)	191%	(60)	(19)	*214%*
Adjusted EBITDA ex IFRS 16	**424**	**300**	**41%**	**1,107**	**890**	***24%***
Adjusted EBITDA ex IFRS 16/ net revenue	*10.3%*	*11.4%*	*-1.1pp*	*10.4%*	*11.5%*	*-1.1pp*

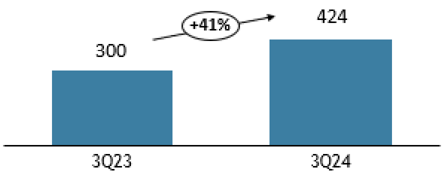
- Adjusted EBITDA ex-IFRS16 of R$ 424 million in 3Q24, 41% higher than the result of 3Q23;
- Adjusted EBITDA ex-IFRS16 margin in 3Q24 of 10.3%, a reduction of 1.1 p.p. compared to 3Q23;
- Adjusted EBITDA ex-IFRS16 of R$ 1,107 million in 9M24, 24% higher than the result of 9M23;
- Adjusted EBITDA ex-IFRS16 margin of 10.4% in 9M24, 1.1p.p. lower than 9M23;

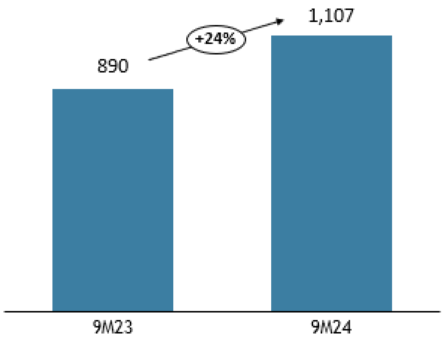
Considering that GRSA began to have its results consolidated on June 1st and the relevance of its result, we present below the GRSA's EBITDA for the third quarter, which affected GPS Group consolidated results.

	Operational Result
EBITDA GRSA R$mi	**3T24**
Net Revenue	**903,156**
Costs and Expenses (ex-D&A)	(837,138)
EBITDA	**66,018**
EBITDA / Net Revenue	7.3%

The reduction in the adjusted EBITDA margin ex-IFRS16 was driven by the high volume of revenue recorded in recently integrated companies, especially GRSA, as shown above, and by the increase in labor expenses due to the closure of a high volume of lawsuits in the execution phase, the vast majority of which originated from acquired companies.

The graphs below show the evolution of the adjusted EBITDA ex-IFRS16 for the quarter and the nine months. The values are represented in millions of reais.





Adjusted EBITDA ex-IFRS16 considers only the following types of events:

- Events with non-operating characteristics, such as the reversal of civil and tax contingencies from previous periods and provisions for tax risks;
- Events related to the acquisition of subsidiaries, including amounts spent on legal and financial procedures and losses incurred that are subject to indemnification by the sellers of the acquired companies;
- Other revenues or expenses not related to the operation;
- Exclusion of the effect of IFRS16, a practice that we started to adopt in January 2024.

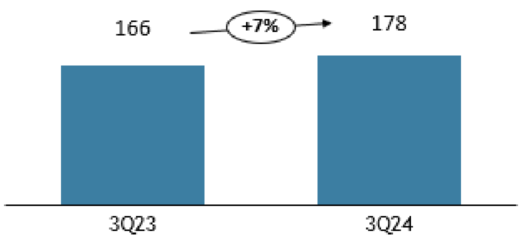
6. Net profit and adjusted net profit

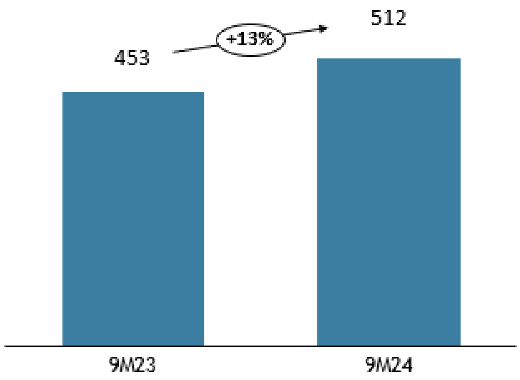
Adjusted net profit * R$ mi	3Q24 (a)	3Q23 (b)	△ (a) / (b) - 1	9M24 (c)	9M23 (d)	△ (c) / (d) -1
Net profit	**148**	**144**	**3%**	**428**	**395**	***8%***
Amortization-customer portfolio, brands and non-competition agreement**	30	22	*36%*	85	59	*44%*
Adjusted net profit	**178**	**166**	**7%**	**512**	**453**	***13%***
Adjusted net profit / net revenue	*4.3%*	*6.3%*	*-2.0pp*	*4.8%*	*5.8%*	*-1.0pp*

** Adjusted net profit is not the basis for the distribution of dividends*
*** Net of tax effect IR/CSLL (34%)*

- Adjusted net profit in 3Q24 of R$ 178 million, 7% higher than the adjusted net profit for 3Q23;
- Adjusted net margin in 3Q24 of 4.3%, 2.0p.p. lower than 3Q23, affected by the increase in labor claims expenses, the partial incorporation of the GRSA result (as already detailed in item 5),
- Adjusted Net Profit in 9M24 of R$512 million, 13% higher than 9M23;
- Adjusted Net Profit in 9M24 of 4.8%, 1.0 p.p. lower than the adjusted net profit for 9M23 due to the effects listed above;

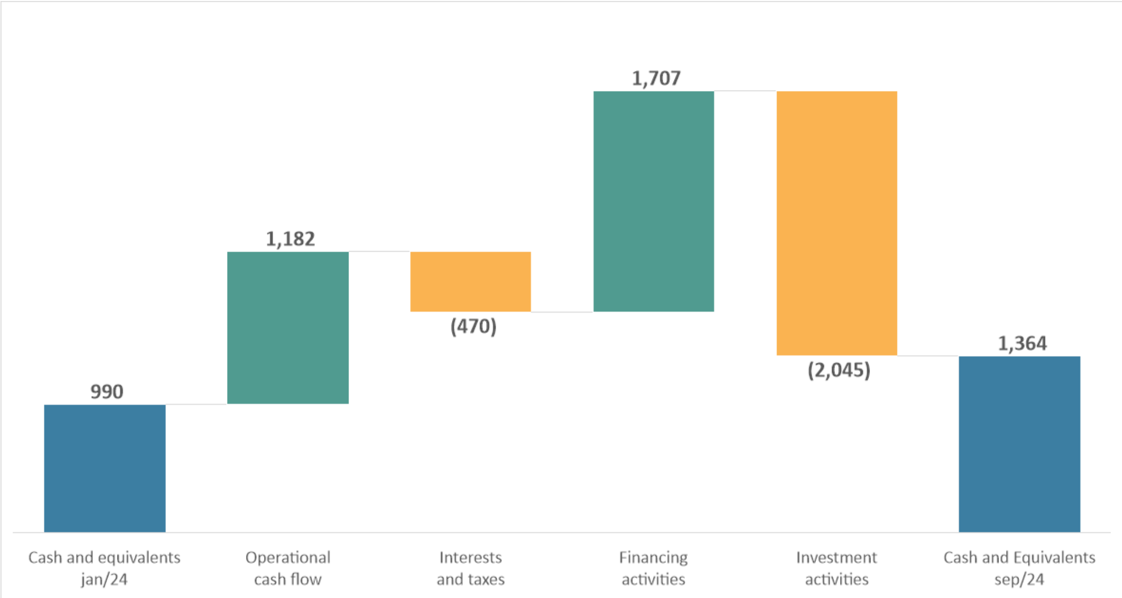
The charts below show the quarterly and nine months adjusted net profit evolution. Values are in millions of reais.





7. Cash Flow

The chart below shows the accounting cash flow statement. Values are in millions of reais.



- Cash Generation from operating activities in 9M24 of R$ 1,182 million, representing 107% of adjusted EBITDA, aligned with the same level as 9M23;
- Payment of interest and income tax in the total amount of R$ 470 million, 8% higher than the amount paid in 9M23;
- Positive net cash from financing activities of R$ 1,707 million, essentially resulting from the raising of loans and debentures in the amount of R$3.650 million, revenue from derivative financial instruments of R$ 61 million, and the inflow of R$49 million referring to the payment of capital for the issuance of shares under the 2024 stock option program. In return, there was the amortization of loans and debentures of R$ 1,634 million, payment of dividends of R$225 million, payment of R$92 million related to the exercise of purchase options, and additional portion of acquisitions, payment of leases of R$60 million and expenses incurred with the issuance of debentures of R$25 million.
- Negative investment activity flow of R$ 2,045 million, resulting from the payment for the acquisition of subsidiaries of R$1,329 million, net expenses with the purchase of operational fixed assets in the amount of R$131 million, negative net value of R$ 5 million resulting from the

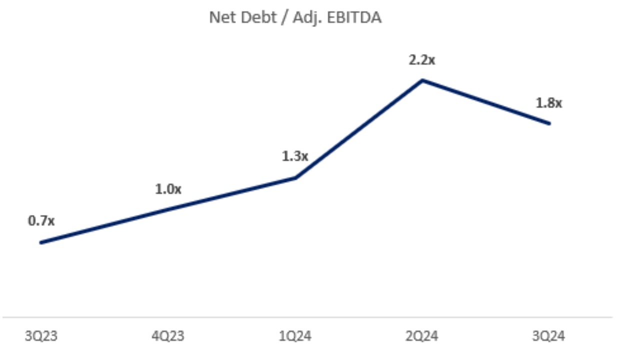
concessions and receipts of loan contracts and, in the opposite direction, the redemption of financial investments of R$ 573 million.

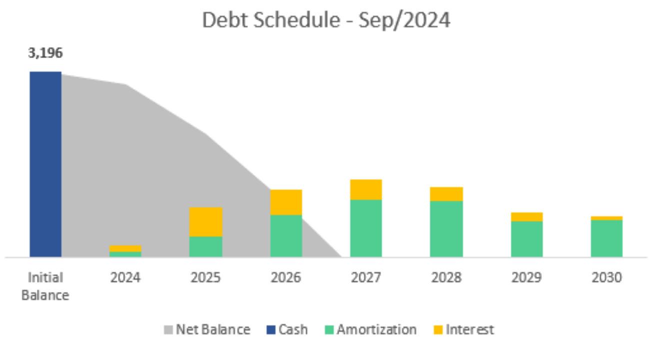
8. Leverage

Leverage R$ mi	3Q24 (a)	2Q24 (b)	1Q24 (c)	4Q23 (d)	3Q23 (e)	△ (a) / (e) - 1
Cash	**3,196**	**2,396**	**1,965**	**2,241**	**2,587**	**24%**
Cash and cash equivalents	1,364	1,182	1,073	990	944	*45%*
Financial investments*	1,832	1,214	892	1,251	1,643	*11%*
Gross Debt	**5,721**	**5,238**	**3,572**	**3,482**	**3,471**	**65%**
Loans	1,007	557	390	437	475	*112%*
Debentures	4,174	4,194	2,526	2,594	2,631	*59%*
Acquisition of subsidiaries	457	398	588	393	306	*49%*
Tax payable through installments	83	89	67	59	59	*41%*
Net debt	**(2,525)**	**(2,843)**	**(1,607)**	**(1,241)**	**(884)**	**186%**
Adjusted EBITDA LTM ex-IFRS16	1,428	1,311	1,269	1,222	1,198	*19%*
Net debt / adjusted EBITDA LTM ex-IFRS16	**1.8**	**2.2**	**1.3**	**1.0**	**0.7**	**140%**

**Financial Investments + derivatives in assets and liabilities*

- We ended 3Q24 with a leverage ratio of 1.8x adjusted EBITDA ex-IFRS16, 0.4 p.p. lower than 2Q24, and 1.1 p.p. higher than 3Q23 due to the investment made in acquisitions, especially the acquisition of GRSA;
- Below, we show the evolution of the GPS Group's leverage ratio and debt profile, which remains stable with a total portfolio duration of 40 months in 9M24.





9. Final Considerations

The results achieved in 3Q24 reinforce our conviction that the Company's management model, based on decentralization, planned delegation, focus on generating results and the exercise of meritocracy, is the most relevant factor for the success of our growth strategy. Through our competence in retaining and engaging people with an entrepreneurial spirit, we will expand our ability to build long-term relationships with Customers and the sustainability of our results.

We work to improve our short, medium and long-term motivation and retention tools and provide our team with an increasingly efficient and productive business environment.

We believe the remaining quarter of 2024 will be challenging, mainly due to the integration of GRSA's operations and the challenges related to delivering organic growth.

We remain prepared to move towards growth, combining the efforts of commercial teams with a balanced management of the risks involved in our business environment.

Legal considerations

Financial information is presented in millions of Reais, unless otherwise indicated. The GPS Group's individual and consolidated interim accounting information were prepared in accordance with CPC 21(R1) - Intermediate Statement and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standard Board - IASB and presented in a manner consistent with the standards issued by the Securities and Exchange Commission, applicable to the preparation of Quarterly Information - ITR.

This report may include statements about future events that are subject to risks and uncertainties. Such statements are based on beliefs and assumptions of the Management of the GPS Group taken within the best knowledge and information to which the GPS Group currently has access. Forward-looking statements and information are not guarantees of performance. They involve risks, uncertainties and assumptions because they refer to future events, therefore depending on circumstances that may or may not occur.

This report may include non-accounting metrics, which will be indicated where relevant. Management considers such metrics relevant to understanding the business, but they did not necessarily undergo the same criteria for preparing the financial statements. Non-accounting data were not subject to audit by GPS Group's independent auditors.

10. Attachments

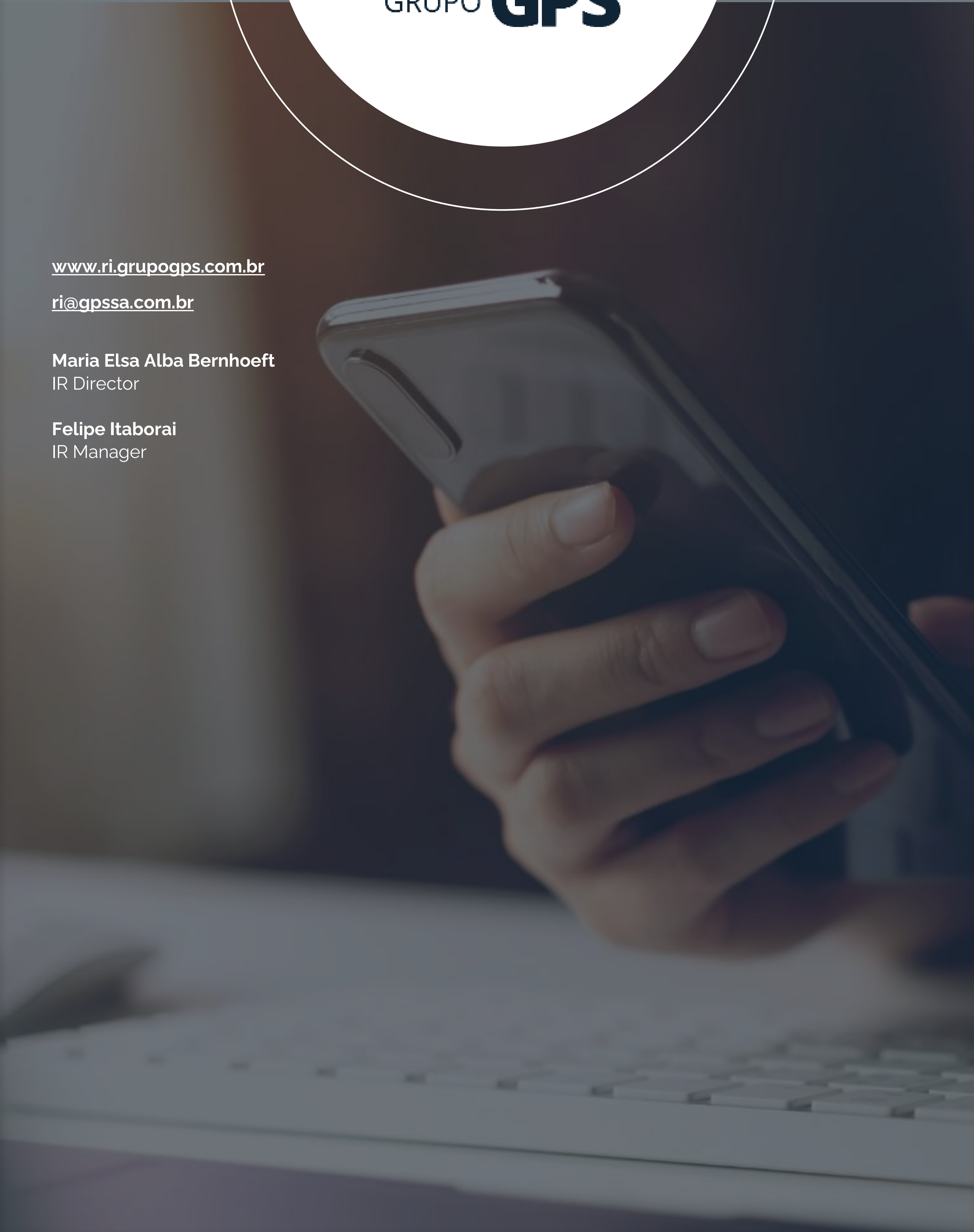
Balance Sheet		Consolidated	
Assets - R$ *million*	**Note**	**09/30/2024**	**12/31/2023**
Current			
Cash and cash equivalents	8	1,364	990
Financial investments	9	1,840	1,267
Trade receivables	10	3,554	2,458
Loans receivable	14.3	5	5
Inventories	11	108	12
Recoverable income tax and social contribution	12	151	235
Recoverable taxes	13	487	343
Other assets	15	216	165
Total current assets		**7,724**	**5,476**
Non-current			
Long-term receivables			
Derivative financial instruments	32 c	37	-
Trade receivables	10	119	101
Loans receivable	14.3	28	21
Judicial deposits	28(c)	447	186
Recoverable income tax and social contribution	12	28	22
Recoverable taxes	13	40	12
Indemnity assets	28(d)	390	159
Deferred income tax and social contribution	25(a)	929	580
Total long-term assets		**2,017**	**1,081**
Investments	16	-	8
Property and equipment	17	728	477
Right-of-use assets	18	279	290
Intangible assets	19	3,728	2,687
Total non-current assets		**6,752**	**4,543**
Total assets		**14,477**	**10,019**

		Consolidated	
Liabilities - R$ *million*	**Note**	**09/30/2024**	**12/31/2023**
Current			
Trade payables	20	504	173
Loans	21	146	169
Debentures	22	338	309
Derivative financial instruments	32 (c)	45	11
Leases payable	23	69	63
Payroll and social charges	24	1,665	1,124
Income tax and social contribution payable	25	44	33
Tax obligations	26	175	122
Tax installments	27	27	22
Acquisition of subsidiaries	29	251	151
Dividends payable	14.5	1	215
Other liabilities	30	47	58
Total current liabilities		**3,312**	**2,451**
Non-current			
Loans	21	861	268
Debentures	22	3,836	2,284
Derivative financial instruments	32 c	-	5
Leases payable	23	230	239
Tax installments	27	53	37
Acquisition of subsidiaries	29	190	242
Provision for contingencies and sub judice taxes	28(a)/(b)	2,492	1,492
Other liabilities	30	55	14
Total non-current liabilities		**7,718**	**4,580**
Equity			
Share capital	31(a)	1,928	1,680
Earnings reserve	31(d)	1,519	1,307
Other comprehensive income		10	6
Equity valuation adjustments	31(f)	(21)	(10)
Equity attributable to the controlling shareholders		**3,436**	**2,982**
Non-controlling interests		**11**	**6**
Total equity		**3,447**	**2,988**
Total liabilities and equity		**14,477**	**10,019**

Statements of profit or loss - *In thousands of Reais - except earnings per share*	Note	Consolidated From 01/01/2024 to 09/30/2024	Consolidated From 01/01/2023 to 09/30/2023
Net revenue from services rendered and goods sold	33	10,678	7,766
Costs of services rendered and goods sold	34	(9,012)	(6,436)
Gross profit		**1,666**	**1,330**
General and administrative expenses	34	(740)	(496)
Provision for expected losses on services billed and to be billed	34	(89)	(83)
Other operating revenues	34	67	54
Other operating expenses	34	(38)	(37)
Income before net income (expenses) financial, equity-accounted investees and taxes		**865**	**768**
Financial revenues	35	341	311
Financial expenses	35	(592)	(511)
Net financial income (expenses)		**(252)**	**(199)**
Profit before income tax and social contribution		**614**	**569**
Current income tax and social contribution	25(c)	(253)	(233)
Deferred income tax and social contribution	25(c)	67	59
Net profit for the period		**428**	**395**
Profit attributable to:			
Controlling shareholders		422	391
Non-controlling shareholders		6	3
Basic and diluted earnings per share attributable to controlling shareholders that hold ordinary shares	36	**0.63**	**0.58**

Statements of profit or loss - *In thousands of Reais - except earnings per share*	Note	Consolidated From 07/01/2024 to 09/30/2024	Consolidated From 07/01/2023 to 09/30/2023
Net revenue from services rendered and goods sold	33	4,113	2,629
Costs of services rendered and goods sold	34	(3,500)	(2,176)
Gross profit		**613**	**452**
General and administrative expenses	34	(237)	(175)
Provision for expected losses on services billed and to be billed	34	(29)	(25)
Other operating revenues	34	5	18
Other operating expenses	34	(20)	(12)
Income before net income (expenses) financial, equity-accounted investees and taxes		**331**	**259**
Financial revenues	35	106	102
Financial expenses	35	(222)	(161)
Net financial income (expenses)		**(116)**	**(59)**
Profit before income tax and social contribution		**215**	**200**
Current income tax and social contribution	25(c)	(90)	(80)
Deferred income tax and social contribution	25(c)	23	23
Net profit for the period		**148**	**144**
Profit attributable to:			
Controlling shareholders		146	142
Non-controlling shareholders		2	2
Basic and diluted earnings per share attributable to controlling shareholders that hold ordinary shares	36	0.22	0.21

Cash Flows - *R$ million*	Note	Consolidated From 01/01/2024 to 09/30/2024	 From 01/01/2023 to 09/30/2023
Cash flows from operating activities			
Net profit for the fiscal year		**428**	**395**
Adjustments for:			
Result from the sale of fixed assets		(11)	(8)
Reversal of provision (reversal) for expected loss of services billed	34	7	19
Provision for expected loss of services to be billed	34	82.536	64.264
Depreciation of property and equipment	17 (c)	99	57
Amortization of intangible assets	19 (c)	3	1
Right-of-use assets amortization	18 (a)	51	19
Surplus value amortization - customer portfolio, brands and non-compete agreement	19 (c)	109	77
Surplus value amortization - property and equipment	17 (c)	19	11
Provision for sub judice taxes	28(b)	0	2
Gain on advantageous purchase	3.1	-	(17)
Income tax and social contribution	25(c)	186	174
Constitution of provision for tax, civil anda labor risks	28(a)	113	109
Reversal of provision for tax, civil and labor risks	28(a)	(98)	(115)
Monetary update of System "S"	28(a)	30	45
Monetary adjustment Perse	28(a)	3	-
Update of indemnity assets and contingent liabilities	34	43	(8)
Update of contingent installment - acquisition debt	29 (a)	15	(4)
Write-off of contingent installment - acquisition debt	29 (a)	(51)	(7)
Compensation of acquisition debt	29 (a)	(5)	-
Income of derivative financial instruments	35	(62)	15
Monetary update of Selic's indebt	12	(2)	(2)
Monetary update of judicial deposits	28(c)	(10)	(13)
Monetary update of loans to be receivable - mutual agreements	14.3	(2)	(2)
Adjustment of balance to be receivable from loans - mutual agreements	14.3	-	1
Exchange rate variation, interest and charges on loans	21 (b)	135	47
Interest and charges on debentures	22 (c)	285	292
Financial charges on installments	27	4	6
Financial charges on lease	23 (c)	13	3
Monetary update on sub judice taxes	28(b)	32	33
Monetary update of acquisition of subsidiaries	29 (a)	16	9
Settlement of cost incurred with issuance of debentures and loans	21 (b) / 22(c)	6	4
		1,441	**1,208**
Variations in:			
Inventories		(2)	1
Trade receivables		(312)	(242)
Recoverable income tax and social contribution		(68)	(113)
Recoverable taxes		(94)	(54)
Judicial deposits		2	(1)
Indemnity assets		-	1
Trade payables		(33)	5
Payroll and social charges		318	339
Other tax obligations		(0)	(76)
Other accounts payable		(68)	(117)
Cash (used in) from operating activities		**1,182**	**951**
Interest paid on loans	21 (b)	(157)	(61)
Interest paid on debentures	22 (c)	(254)	(250)
Interes paid on installments	27	(5)	(2)
Income tax and social contribution paid		(53)	(123)
Net cash (used in) from investment activities		**712**	**515**
Cash flows from financing activities			
Financial investments		(573)	157
Dividends received	14.4	-	-
Receipt from loans - mutual agreements	14.3	6	7
Granting of loans - mutual agreements	14.3	(11)	(1)
Receipt from the sale of property and equipment		14	12
Acquisition of property and equipment	17 (b)	(145)	(116)
Acquisition of intangible assets	19(b)	(7)	-
Increase in capital in invested company	16 (b)	-	-
Acquisition of unconsolidated subsidiary and other transactions	16(ii)	-	(79)
Acquisition of subsidiaries, net of cash obtained in the acquisition	3	(1,329)	4
Net cash generated from (used in) investment activities		**(2,045)**	**(16)**
Cash flows from financing activities			
Capital increase through the issuance of shares	31(b)	49	31
Share issuance expenses	31(b)	-	-
Payment of tax installments	27	(16)	(15)
Payment of leases	23(c)	(60)	(19)
Dividends paid (shareholders and sellers of acquisition)	14.5	(225)	(176)
Funds from the settlement of derivatives	32(c)	61	(7)
Loan raising	21 (b)	1,900	-
Debenture raising	22 (c)	1,750	-
Costs incurred with the issuance of loans	22 (c)	(187)	(75)
Costs incurred with the issuance of debentures		(5)	-
Loans amortization		(19)	-
Amortization of debentures	21 (b)	(1,447)	(150)
Exercise of call option and additional acquisition installment	29 (a)	(92)	(33)
		-	-
Net cash from financing activities		**1,707**	**(444)**
Net increase in cash and cash equivalents		**375**	**55**
		-	-
Cash and cash equivalents as at January 1		990	889
Cash and cash equivalents as at September 30		1,364	944



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Report on Review of Quarterly Information

(A free translation of the original report in Portuguese, as filled with the Brazilian Securities Commission (CVM), prepared in accordance with the Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting and the international standard IAS 34 - Interim Financial Reporting, as issued by the International Accounting Standards Board - IASB)

To the Board of Directors and Shareholders of
GPS Participações e Empreendimentos S.A.
São Paulo - SP

Introduction
We have reviewed the individual and consolidated interim financial information of GPS Participações e Empreendimentos S.A. ("the Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2024, comprising the statement of financial position as at September 30, 2024 and the respective statements of profit or loss, comprehensive income, for the three and nine-month period then ended, and changes in equity and cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim financial information in accordance with the Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting and the international standard IAS 34 - Interim Financial Reporting, as issued by the International Accounting Standards Board - IASB, such as for the presentation of this information in accordance with the standards issued by the Brazilian Securities 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.

Review scope
We conducted our review in accordance with the Brazilian and International standards on reviews of interim financial information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity 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 the 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 parent company and consolidated interim financial information
Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim financial information included in the Quarterly Information (ITR) referred to above has not been prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34, applicable to the preparation of Quarterly Information (ITR), and presented in accordance with the standards issued by the Brazilian Securities Commission (CVM).

Other matters - Statements of value added
The quarterly information referred to above includes the parent company and consolidated statements of value added (DVA) for the nine-month period ended at September 30, 2024, prepared under responsibility of Company's management, and presented as supplementary information for IAS 34 purposes. These statements were submitted to review procedures carried out together with the review of the Company's interim financial information to conclude that they are reconciled with interim financial information and accounting records, as applicable, and its form and content are in accordance with the criteria defined in CPC 09 Technical Pronouncement - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that those statements were not prepared, in all material respects, in accordance with the criteria set forth in this Standards and consistently with respect to the parent company and consolidated interim financial information taken as a whole.

São Paulo, November 11, 2024

KPMG Auditores Independentes Ltda.
CRC 2SP014428/O-6
(Original report in Portuguese signed by)

Marcos A. Boscolo
Accountant CRC 1SP198789/O-0

GPS Participações e Empreendimentos S.A.

Statements of financial position as at September 30, 2024 and December 31, 2023

(In thousands of Reais)

		Parent Company		Consolidated	
Assets	**Note**	**09/30/2024**	**12/31/2023**	**09/30/2024**	**12/31/2023**
Current					
Cash and cash equivalents	8	51	47	1,364,345	989,728
Financial investments	9	-	-	1,839,575	1,266,682
Trade receivables	10	-	-	3,553,676	2,458,492
Dividends receivable	14.4	-	214,936	-	-
Loans receivable	14.3	1,175	1,734	5,020	4,814
Inventories	11	-	-	107,646	12,253
Recoverable income tax and social contribution	12	-	-	151,049	235,446
Recoverable taxes	13	-	-	486,657	343,391
Other assets	15	-	29	216,327	164,907
Total current assets		**1,226**	**216,746**	**7,724,295**	**5,475,713**
Non-current					
Long-term assets					
Derivative financial instruments	32 (c)	-	-	37,277	-
Trade receivables	10	-	-	118,624	101,088
Loans receivable	14.3	3,463	4,452	27,648	21,379
Loans receivable - related parties	14.2	49,476	-	-	-
Judicial deposits	28 (c)	-	-	447,110	185,503
Recoverable income tax and social contribution	12	-	-	28,411	21,627
Recoverable taxes	13	-	-	39,964	12,260
Indemnity assets	28 (d)	-	-	389,505	159,076
Deferred income tax and social contribution	25 (a)	-	-	928,555	580,401
Total long-term assets		**52,939**	**4,452**	**2,017,094**	**1,081,334**
Investments	16	3,381,449	2,976,546	-	8,263
Property and equipment	17	-	-	727,847	476,734
Right-of-use assets	18	-	-	279,442	289,702
Intangible assets	19	-	-	3,727,940	2,687,316
Total non-current assets		**3,434,388**	**2,980,998**	**6,752,323**	**4,543,349**
Total assets		**3,435,614**	**3,197,744**	**14,476,618**	**10,019,062**

		Parent Company		Consolidated	
Liabilities	**Note**	**09/30/2024**	**12/31/2023**	**09/30/2024**	**12/31/2023**
Current					
Trade payables	20	34	-	503,510	173,197
Loans	21	-	-	146,132	169,079
Debentures	22	-	-	338,178	309,447
Derivative financial instruments	32 (c)	-	-	45,150	10,764
Leases payable	23	-	-	69,304	63,316
Payroll and social charges	24	-	-	1,665,493	1,124,275
Income tax and social contribution payable	25	2	8	43,906	32,796
Tax obligations	26	2	3	175,013	121,689
Tax installments	27	-	-	26,560	21,882
Acquisition of subsidiaries	29	-	-	251,064	151,349
Loans payable - related parties	14.2	-	374	-	-
Dividends payable	14.5	-	215,094	1,056	215,094
Other liabilities	30	-	-	46,646	57,954
Total current liabilities		**38**	**215,479**	**3,312,012**	**2,450,842**
Non-current					
Loans	21	-	-	860,906	267,663
Debentures	22	-	-	3,836,037	2,284,302
Derivative financial instruments	32 (c)	-	-	-	4,824
Leases payable	23	-	-	229,895	239,259
Tax installments	27	-	-	53,340	36,798
Acquisition of subsidiaries	29	-	-	190,414	241,610
Provision for contingencies and sub judice taxes	28(a)/(b)	-	-	2,492,094	1,491,898
Other liabilities	30	-	-	55,380	13,585
Total non-current liabilities		**-**	**-**	**7,718,066**	**4,579,939**
Equity					
Share capital	31 (a)	1,928,341	1,679,699	1,928,341	1,679,699
Earnings reserve	31 (d)	1,518,758	1,306,947	1,518,758	1,306,947
Other comprehensive income		9,830	5,920	9,830	5,920
Equity valuation adjustments	31 (f)	(21,353)	(10,301)	(21,353)	(10,301)
Equity attributable to the controlling shareholders		**3,435,576**	**2,982,265**	**3,435,576**	**2,982,265**
Non-controlling interests		**-**	**-**	**10,964**	**6,016**
Total equity		**3,435,576**	**2,982,265**	**3,446,540**	**2,988,281**
Total liabilities and equity		**3,435,614**	**3,197,744**	**14,476,618**	**10,019,062**

The notes are an integral part of the parent company and consolidated interim financial information.

GPS Participações e Empreendimentos S.A.

Statements of profit or loss

For the three-month and nine-month periods ended September 30, 2024 and 2023

(In thousands of Reais - except earnings per share)

		Parent Company				Consolidated			
	Note	**From 07/01/2024 to 09/30/2024**	**From 07/01/2023 to 09/30/2023**	**From 01/01/2024 to 09/30/2024**	**From 01/01/2023 to 09/30/2023**	**From 07/01/2024 to 09/30/2024**	**From 07/01/2023 to 09/30/2023**	**From 01/01/2024 to 09/30/2024**	**From 01/01/2023 to 09/30/2023**
Net revenue from services rendered and goods sold	33	-	-	-	-	4,112,743	2,628,719	10,677,681	7,766,371
Costs of services rendered and goods sold	34	-	-	-	-	(3,500,022)	(2,176,256)	(9,012,174)	(6,436,179)
Gross profit		**-**	**-**	**-**	**-**	**612,721**	**452,463**	**1,665,507**	**1,330,192**
	34								
General and administrative expenses	34	(100)	(82)	(541)	(459)	(237,123)	(174,616)	(739,908)	(495,990)
Provision for expected losses on services billed and to be billed	34	-	-	-	-	(29,151)	(25,261)	(89,461)	(82,878)
Other operating revenues	34	-	-	-	-	4,713	18,379	67,332	54,320
Other operating expenses		-	-	-	(242)	(19,697)	(11,856)	(38,226)	(37,459)
Income before net income (expenses) financial, equity-accounted investees and taxes		**(100)**	**(82)**	**(541)**	**(701)**	**331,463**	**259,109**	**865,244**	**768,185**
Financial income	35	106	151	355	532	106,078	101,642	340,508	311,367
Financial expenses	35	(5)	(27)	(17)	(91)	(222,439)	(160,967)	(592,091)	(510,808)
Net financial income (expenses)		**101**	**124**	**338**	**441**	**(116,361)**	**(59,325)**	**(251,583)**	**(199,441)**
Equity equivalence income	16 (a)	145,751	141,796	421,867	391,738	-	-	-	-
Profit before income tax and social contribution		**145,752**	**141,838**	**421,664**	**391,478**	**215,102**	**199,784**	**613,661**	**568,744**
Current income tax and social contribution	25 (c)	-	(10)	(31)	(63)	(90,036)	(79,707)	(253,035)	(233,082)
Deferred income tax and social contribution	25 (c)	-	-	-	-	22,882	23,461	67,044	58,921
Net profit for the period		**145,752**	**141,828**	**421,633**	**391,415**	**147,948**	**143,538**	**427,670**	**394,583**
Profit attributable to:									
Controlling shareholders		145,752	141,828	421,633	391,415	145,752	141,828	421,633	391,415
Non-controlling shareholders		-	-	-	-	2,196	1,710	6,037	3,168
Basic and diluted earnings per share attributable to controlling shareholders that hold ordinary shares	36	-	-	-	-	**0.22**	**0.21**	**0.63**	**0.58**

The notes are an integral part of the parent company and consolidated interim financial information.

GPS Participações e Empreendimentos S.A.

Statements of comprehensive income

For the three-month and nine-month periods ended September 30, 2024 and 2023

(In thousands of Reais)

	Parent Company				Consolidated			
	From 07/01/2024 to 09/30/2024	**From 07/01/2023 to 09/30/2023**	**From 01/01/2024 to 09/30/2024**	**From 01/01/2023 to 09/30/2023**	**From 07/01/2024 to 09/30/2024**	**From 07/01/2023 to 09/30/2023**	**From 01/01/2024 to 09/30/2024**	**From 01/01/2023 to 09/30/2023**
Net profit for the period	145,752	141,828	421,633	391,415	147,948	143,538	427,670	394,583
Net income on hedge	-	-	-	-	7,916	1,085	3,910	(1,204)
Comprehensive income for the period	**145,752**	**141,828**	**421,633**	**391,415**	**155,864**	**144,623**	**431,580**	**393,379**
Profit attributable to:								
Controlling shareholders	145,752	141,828	421,633	391,415	153,668	142,913	425,543	390,211
Non-controlling shareholders	-	-	-	-	2,196	1,710	6,037	3,168

The notes are an integral part of the parent company and consolidated interim financial information.

GPS Participações e Empreendimentos S.A.

Statements of changes in equity

For the nine-month periods ended September 30, 2024 and 2023

(In thousands of Reais)

	Note	Share capital	Earnings reserve: Legal reserve	Earnings reserve: Statutory reserve	Earnings reserve: Costs of transaction	Retained Earnings	Others comprehensive income	Equity valuation adjustments	Controllings equity	Non-controlling interests	Total
As at January 1, 2023		**1,648,808**	**89,598**	**843,060**	**(809)**	**-**	**6,461**	**3,266**	**2,590,384**	**1,881**	**2,592,265**
Issuance of ordinare shares		30,891	-	-	-	-	-	-	30,891	-	30,891
Call options update		-	-	-	-	-	-	(10,504)	(10,504)	-	(10,504)
Capital transactions		-	-	(906)	-	-	-	-	(906)	599	(307)
Last fiscal year additional dividends		-	-	(51,412)	-	-	-	-	(51,412)	-	(51,412)
Net income on hedge		-	-	-	-	-	(1,204)	-	(1,204)	-	(1,204)
Net profit for the period		-	-	-	-	391,415	-	-	391,415	3,168	394,583
As at September 30, 2023		**1,679,699**	**89,598**	**790,742**	**(809)**	**391,415**	**5,257**	**(7,238)**	**2,948,664**	**5,648**	**2,954,312**
As at January 1, 2024		**1,679,699**	**121,723**	**1,186,033**	**(809)**	**-**	**5,920**	**(10,301)**	**2,982,265**	**6,016**	**2,988,281**
Issuance of ordinare shares	31 (b)	48,642	-	-	-	-	-	-	48,642	-	48,642
Capitalization of reserves without issuing shares	31 (b)	200,000	-	(200,000)	-	-	-	-	-	-	-
Call options update	31 (f)	-	-	-	-	-	-	(11,052)	(11,052)	-	(11,052)
Capital transactions	31 (e)	-	-	(9,822)	-	-	-	-	(9,822)	(1,089)	(10,911)
Net income on hedge	32 (c)	-	-	-	-	-	3,910	-	3,910	-	3,910
Net profit for the period		-	-	-	-	421,633	-	-	421,633	6,037	427,670
As at September 30, 2024		**1,928,341**	**121,723**	**976,211**	**(809)**	**421,633**	**9,830**	**(21,353)**	**3,435,576**	**10,964**	**3,446,540**

The notes are an integral part of the parent company and consolidated interim financial information.

GPS Participações e Empreendimentos S.A.

Statements of cash flows – Indirect method

For the nine-month periods ended September 30, 2024 and 2023

(In thousands of Reais)

		Parent Company		Consolidated	
	Note	From 01/01/2024 to 09/30/2024	From 01/01/2023 to 09/30/2023	From 01/01/2024 to 09/30/2024	From 01/01/2023 to 09/30/2023
Cash flows from operating activities					
Net profit for the period		421,633	391,415	427,670	394,583
Adjustments for:					
Equity equivalence income	16(a)	(421,867)	(391,738)	-	-
Income from disposal of property and equipment		-	-	(10,681)	(7,891)
Constitution of provision for expected loss of billed services	34	-	-	6,925	18,615
Constitution of provision for expected loss of services to be billed	34	-	-	82,536	64,264
Depreciation of property and equipment	17(c)	-	-	99,492	57,202
Amortization of intangible assets	19(c)	-	-	3,147	559
Right-of-use assets amortization	18(a)	-	-	51,171	18,705
Surplus value amortization - customer portfolio, brands and non-compete agreement	19(c)	-	-	108,912	77,388
Surplus value amortization - property and equipment	17(c)	-	-	19,271	11,375
Provision for sub judice taxes	28(b)	-	-	428	1,708
Income on advantageous purchase	3.1	-	-	-	(16,565)
Income tax and social contribution	25(c)	31	63	185,991	174,161
Constitution of provision for tax, civil anda labor risks	28(a)	-	-	113,015	108,756
Reversal of provision for tax, civil and labor risks	28(a)	-	-	(98,133)	(114,600)
Monetary update of System "S"	28(a)	-	-	29,858	45,268
Monetary update Perse	28(a)	-	-	2,976	-
Update (write-offs) of indemnity assets and contingent liabilities	34	-	-	43,088	(7,648)
Update of contingent installment - acquisition debt	29(a)	-	-	15,484	(3,836)
Write-off of contingent installment - acquisition debt	29(a)	-	-	(51,177)	(7,205)
Offsetting acquisition debt	29(a)	-	-	(4,784)	-
Income of derivative financial instruments	35	-	-	(62,412)	15,480
Monetary update of Selic's indebt	12	-	-	(1,887)	(1,672)
Monetary update of judicial deposits	28(c)	-	-	(10,241)	(12,575)
Monetary update of loans to be receivable - mutual agreements	14.3	(355)	(528)	(1,581)	(1,836)
Adjustment of balance to be receivable from loans - mutual agreements	14.3	-	200	-	973
Exchange rate variation, interest and charges on loans	21(b)	-	-	135,005	46,642
Interest and charges on debentures	22(c)	-	-	285,420	291,549
Financial charges on installments	27	-	1	3,710	5,704
Financial charges on lease	23(c)	-	-	13,214	2,796
Monetary update on sub judice taxes	28(b)	-	65	32,260	33,161
Monetary update of acquisition of subsidiaries	29(a)	-	-	16,382	9,232
Settlement of cost incurred with issuance of debentures	21(b) / 22(c)	-	-	5,870	3,738
		(558)	**(522)**	**1,440,929**	**1,208,031**
Changes in:					
Inventories		-	-	(2,339)	1,049
Trade receivables		-	-	(312,101)	(241,771)
Recoverable income tax and social contribution		-	-	(68,242)	(113,049)
Recoverable taxes		-	89	(93,590)	(53,522)
Judicial deposits		-	-	1,751	(1,422)
Indemnity assets		-	-	-	1,399
Trade payables		34	7	(33,369)	5,350
Payroll and social charges		-	-	317,571	338,569
Loans payable with related parties		(49,850)	217	-	-
Other tax obligations		(27)	(49)	(245)	(76,319)
Changes in other assets and liabilities		29	14,916	(68,461)	(116,867)
Cash (used in) from operating activities		**(50,372)**	**14,658**	**1,181,904**	**951,448**
Interest paid on loans	21(b)	-	-	(157,314)	(60,769)
Interest paid on debentures	22(c)	-	-	(253,870)	(250,014)
Interes paid on installments	27	-	-	(5,275)	(1,975)
Income tax and social contribution paid		(11)	(86)	(53,155)	(123,302)
Net cash (used in) from operating activities		**(50,383)**	**14,572**	**712,290**	**515,388**
Cash flows from investment activities					
Financial investments		-	-	(572,893)	156,684
Dividends receivable	14.4	214,936	125,506	-	-
Receipt from loans - mutual agreements	14.3	1,903	3,211	5,606	7,064
Granting of loans - mutual agreements	14.3	-	-	(10,500)	(1,000)
Receipt from the sale of property and equipment		-	-	13,570	11,661
Acquisition of property and equipment	17(b)	-	-	(144,718)	(115,679)
Acquisition of intangible assets	19(b)	-	-	(7,149)	-
Acquisition of not consolidated subsidiaries	16(ii)	-	-	-	(79,135)
Acquisition of subsidiaries, net of cash obtained in the acquisition	3	-	-	(1,328,606)	4,078
Net cash (used in) from investment activities		**216,839**	**128,717**	**(2,044,690)**	**(16,327)**
Cash flows from financing activities					
Capital increase through the issuance of shares	31(b)	48,642	30,891	48,642	30,891
Payment of tax installments	27	-	(48)	(16,088)	(15,399)
Payment of leases	23(c)	-	-	(60,465)	(19,279)
Dividends paid (shareholders and sellers of acquisition)	14.5	(215,094)	(174,124)	(225,042)	(175,912)
Derivative financial instruments	32(c)	-	-	60,621	(6,559)
Loans raising	21(b)	-	-	1,900,000	-
Debentures raising	22(c)	-	-	1,750,000	-
Debentures amortization	22(c)	-	-	(187,339)	(75,000)
Loans issuance transaction costs	21 (b)	-	-	(5,194)	-
Debentures issuance transaction costs	22(c)	-	-	(19,437)	-
Loans amortization	21(b)	-	-	(1,447,038)	(149,922)
Exercise of call option and additional acquisition installment	29(a)	-	-	(91,643)	(33,064)
Net cash (used in) from financing activities		**(166,452)**	**(143,281)**	**1,707,017**	**(444,244)**
Net increase in cash and cash equivalents		**4**	**8**	**374,617**	**54,817**
Cash and cash equivalents as at January 1		47	33	989,728	889,159
Cash and cash equivalents as at September 30		51	41	1,364,345	943,976

The notes are an integral part of the parent company and consolidated interim financial information.

GPS Participações e Empreendimentos S.A.

Statements of value added

For the nine-month periods ended September 30, 2024 and 2023

(In thousands of Reais)

		Parent Company		Consolidated	
	Note	From 01/01/2024 to 09/30/2024	From 01/01/2023 to 09/30/2023	From 01/01/2024 to 09/30/2024	From 01/01/2023 to 09/30/2023
Revenues (1)		**-**	**-**	**11,488,686**	**8,368,436**
Gross revenue from services rendered and good sold	33	-	-	11,510,815	8,396,994
Other revenues	34	-	-	67,332	54,320
Provision for expected loss of services billed and to be billed	10	-	-	(89,461)	(82,878)
Inputs acquired from third parties (2)		**(558)**	**(727)**	**(2,053,943)**	**(954,091)**
Costs of goods sold	34	-	-	(623,210)	(123,705)
Materials, third party services and others		(558)	(727)	(1,430,733)	(830,386)
Gross value added (3) = (1) + (2)		**(558)**	**(727)**	**9,434,743**	**7,414,345**
Depreciation and amortization (4)		-	-	(281,993)	(165,229)
Net value added produced (5) = (3) + (4)		**(558)**	**(727)**	**9,152,750**	**7,249,116**
Value added received in transfer (6)		**422,222**	**392,270**	**340,508**	**311,367**
Equity equivalence income	16 (a)	421,867	391,738	-	-
Financial revenues	35	355	532	340,508	311,367
Total distributed value added (7) = (5) + (6)		**421,664**	**391,543**	**9,493,258**	**7,560,483**
Distribution of value added		**(421,644)**	**(391,543)**	**(9,493,258)**	**(7,560,483)**
Personnel		**-**	**-**	**(6,269,468)**	**(4,874,156)**
Direct compensation		-	-	(4,773,409)	(4,630,397)
Benefits		-	-	(1,239,270)	(136,375)
Social charges		-	-	(256,789)	(107,384)
Taxes and fees		**(31)**	**(63)**	**(2,029,445)**	**(1,608,600)**
Federal		(31)	(63)	(1,579,084)	(1,280,444)
State		-	-	(58,835)	(14,253)
Municipal		-	-	(391,526)	(314,903)
Remuneration of third parties' capital		**-**	**(65)**	**(766,675)**	**(682,144)**
Interests		-	(65)	(439,722)	(472,147)
Rentals		-	-	(326,953)	(209,997)
Equity remuneration		**(421,633)**	**(391,415)**	**(427,670)**	**(394,583)**
Retained earnings		(421,633)	(391,415)	(427,670)	(394,583)

The notes are an integral part of the parent company and consolidated interim financial information.

1 Operating context

GPS Participações e Empreendimentos S.A. ("Parent Company" or "Company") is a holding company as a publicly-held registered in the Novo Mercado segment of B3 S.A. - Brasil, Bolsa, Balcão ("B3"), characterizing it as the highest level of corporate governance in the Brazilian capital market, under the trading code GGPS3, with registered office at 1,215, Miguel Frias e Vasconcelos avenue, in Sao Paulo city, Sao Paulo state.

The consolidated financial statements include the Company and its subsidiaries (collectively referred to as the "Group"). The Group's main activities are: (i) provision of property security services; (ii) provision of hygiene and cleaning services (facilities); (iii) provision of indoor logistics services; (iv) provision of electronic security services, implementation, operation, and building maintenance services; (v) provision of maritime hospitality services (on oil platforms); (vi) provision of kitchen services and sales of meals; (vii) provision of highway maintenance services; (viii) interest in companies by acquiring shares or quotas of the capital; and (ix) administration and management of temporary labor for third parties, pursuant to Law nº 6,019/74, as amended by Law nº 13,429/17; (x) financial business consulting and advisory, in the area of promotional events, planning, organization and execution of fairs, congresses, events and incentive campaigns; (xi) promotion of sales and distribution of promotional gifts; (xii) provision of industrial maintenance services; and (xiii) insurance brokerage of elementary branches, life insurance, health, pension and capitalization; and (xix) maintenance of telephone networks, maintenance of access and installation of telecommunication systems; and (xx) construction of an energy distribution network and maintenance of an energized network.

1.1 Climate effects Rio Grande do Sul

In accordance with Circular Letter N°. 1/2024/CVM/SNC/GNC, we describe below the effects of the climatic event that occurred in the State of Rio Grande do Sul and emphasize that until the date of disclosure of these statements, no material impacts on the Company were identified that would require disclosure to the market, adjustments to contingencies and provisions, or revision of estimates and projections.

In the context of the climate disaster that occurred in May this year, 478 municipalities in the State of Rio Grande do Sul were affected in which the Group has current operations involving 10,700 employees. To offer social support and business continuity plan, a Support Cell was immediately established that implemented all the necessary actions during the calamity period. The telephone survey nucleus established in the Support Cell made contact with 100% of the employees to identify the situation and establish the action plan. Of the total number of employees, 2,900 had to be moved from their homes, to shelters or family homes, and another 2,200 were affected in some less intense way. Two donation centers were implemented, which received and distributed 15 trucks of donations collected from various materials. In addition, the Group organized a Campaign to collect financial donations, the amount collected has a counterpart in explanatory note 34 in the donation line.

In addition, advances of the 13th wage, vacations and benefits were also made to employees in this region.

2 Description of the subsidiaries

The consolidated financial statements are composed of the financial statements of the parent company and the companies directly and indirectly controlled. As at September 30, 2024 and December 31, 2023, the consolidated interim accounting information include the consolidation of the following companies, all of which are domiciled in Brazil:

Direct subsidiary	Direct subsidiary	September 30, 2024	December 31, 2023
Top Service Serviços e Sistemas S.A. - (Top Service)	GPS Participações e Empreendimentos S.A.	100.00	100.00

Indirect subsidiary	Direct subsidiary	September 30, 2024	December 31, 2023
GPS Predial Sistemas de Segurança Ltda. - (GPS RJ)	Top Service Serviços e Sistemas S.A.	100.00	100.00
GPS Predial Sistemas de Segurança Ltda. - (GPS SP)	Top Service Serviços e Sistemas S.A.	100.00	100.00
GPS Predial Sistemas de Segurança Ltda. - (GPS BA)	Top Service Serviçcos e Sistemas S.A.	100.00	100.00
Ecopolo Gestão de Águas, Resíduos e Energia Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
GPS Tec Sistemas Eletrônicos de Segurança Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Engeseg Empresa de Vigilância Computadorizada Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
In-Haus Industrial e Serviços de Logística S.A.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Proguarda Vigilância e Segurança Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Proguarda Serviços Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Proteg Segurança Patrimonial Eireli	Top Service Serviços e Sistemas S.A.	100.00	100.00
Quattro Serv Serviços Gerais Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Servis Segurança Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
SECOPI - Segurança Comercial do Piauí Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Ultralimpo Empreendimentos e Serviços Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Polonorte Segurança da Amazônia Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Gol Segurança e Vigilância Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
BC2 Construtora Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
BC2 Infraestrutura Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Top Service Facilities Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
LC Administração de Restaurantes Ltda. (LC)	Top Service Serviços e Sistemas S.A.	100.00	100.00
Presidente Altino Participações e Comercialização de Imóveis Próprios Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Eleva In-Haus Manutenção Industrial Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Evimeria Corretagem de Seguros e Consultoria Ltda.	Top Service Serviços e Sistemas S.A.	80.00	80.00
Ormec Engenharia Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Global Serviços Ltda. (b)	Top Service Serviços e Sistemas S.A.	-	100.00
Global Serviços Empresariais de Mão de Obra Temporária Ltda. (b)	Top Service Serviços e Sistemas S.A.	-	100.00
Global Empregos Ltda. (b)	Top Service Serviços e Sistemas S.A.	-	100.00
Global Administração e Serviços Aeroportuários Ltda. (b)	Top Service Serviços e Sistemas S.A.	-	100.00
Global Central de Estágios Ltda. (b)	Top Service Serviços e Sistemas S.A.	-	100.00
Global Treinamento e Desenvolvimento Profissional Ltda. (b)	Top Service Serviços e Sistemas S.A.	-	100.00
Allis Soluções Inteligentes Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Rudder Segurança Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Serviços de Cogeração Carioca Ltda.	Top Service Serviços e Sistemas S.A.	88.82	88.82
Trade e Talentos Soluções em Trade e Pessoas S.A. (formerly called Allis Luandre Soluções em Trade e Pessoas Ltda.)	Top Service Serviços e Sistemas S.A.	100.00	100.00
Compart Marketing e Tecnologia Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Maestro Tecnologia S.A.	Top Service Serviços e Sistemas S.A.	77.27	77.27
TLSV Engenharia S.A.	Top Service Serviços e Sistemas S.A.	70.00	70.00
Lyon Engenharia Comercial Ltda. (a)	Top Service Serviços e Sistemas S.A.	60.00	-
Control Construções S.A. (a)	Top Service Serviços e Sistemas S.A.	60.00	-
Marfood Comércio e Serviços de Hotelaria Ltda. (a)	Top Service Serviços e Sistemas S.A.	100.00	-
GPS AIR - Serviços Auxiliares ao Transporte Aéreo Ltda.	In-Haus Industrial e Serviços de Logística S.A.	100.00	100.00
Loghis Logística e Serviços Ltda.	In-Haus Industrial e Serviços de Logística S.A.	100.00	100.00
Predial Axel Manutenção Industrial Ltda	In-Haus Industrial e Serviços de Logística S.A.	100.00	100.00
Motus Serviços Ltda.	In-Haus Industrial e Serviços de Logística S.A.	100.00	60.00
Conbras Manutenção Ltda.	In-Haus Industrial e Serviços de Logística S.A.	100.00	100.00
In-Haus Log Ltda.	In-Haus Industrial e Serviços de Logística S.A.	100.00	100.00
IH Eficiência Energética, Manutenção e Facilities Ltda.	In-Haus Industrial e Serviços de Logística S.A.	100.00	100.00
Graber Sistemas de Segurança Ltda.	Top Service Serviços e Sistemas S.A.	100.00	100.00
Visel Vigilância e Segurança Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Fortaleza Serviços de Vigilância Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00

Indirect subsidiary	Direct subsidiary	September 30, 2024	December 31, 2023
Onseg Serviços de Vigilância e Segurança Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Onserv Serviços Terceirizados Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Poliservice - Sistemas de Segurança S.A.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Sunset Serviços Patrimoniais Ltda.	Graber Sistemas de Segurança Ltda.	100.00	55.00
Sunset Vigilância e Segurança Ltda.	Graber Sistemas de Segurança Ltda.	100.00	55.00
Global Segurança Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Force Vigilância Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Force Serviços Terceirizados Eireli.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Campseg Vigilância e Segurança Patrimonial Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Campseg Serviços de Facilities Ltda.	Graber Sistemas de Segurança Ltda.	100.00	100.00
Invictus Serviços de Terceirização de Mão de Obra Ltda. (a)	Graber Sistemas de Segurança Ltda.	100.00	-
Invictus Segurança Ltda. (a)	Graber Sistemas de Segurança Ltda.	100.00	-
Rudder Serviços Gerais Ltda.	Rudder Segurança Ltda.	100.00	100.00
Eleva Facilities Ltda (b)	Eleva In-Haus Manutenção Industrial Ltda.	100.00	100.00
Wrapper Sistemas Ltda.	Motus Serviços Ltda.	80.00	80.00
Evertical Comércio de Máquinas e Equipamentos de Informática Ltda.	GPS Tec Sistemas Eletrônicos de Segurança Ltda.	55.00	55.00
Evertical Tecnologia Ltda.	GPS Tec Sistemas Eletrônicos de Segurança Ltda.	55.00	55.00
IH Facilities, Limpeza e Conservação Ltda. (b)	IH Eficiência Energética, Manutenção e Facilities Ltda.	100.00	100.00
SW Invest Tecnologia, Serviços e Participações Ltda.	Maestro Tecnologia S.A.	100.00	100.00
Trademark Participações S.A.	Trade e Talentos Soluções em Trade e Pessoas S.A.	70.00	70.00
Pop Trade Marketing e Consultoria Ltda.	Trademark Participações S.A.	100.00	100.00
Seven Trade Marketing e Consultoria Ltda.	Trademark Participações S.A.	100.00	100.00
GR Serviços e Alimentação Ltda. (a)	LC Administração de Restaurantes Ltda.	100.00	-
Clean Mall Serviços Ltda. (a)	GR Serviços e Alimentação Ltda.	100.00	-
GRSA Serviços Ltda. (a)	GR Serviços e Alimentação Ltda.	100.00	-
GRSA Comércio Sociedade Unipessoal Ltda. (a)	GR Serviços e Alimentação Ltda.	100.00	-
GR Manutenção e Facilities Sociedade Unipessoal Ltda. (a)	GR Serviços e Alimentação Ltda.	100.00	-

a) Acquisition of control by purchase of capital shares. About the business combination, see details in note nº 3.

b) Aiming at corporate simplification within the best corporate governance practices, improving the management of companies belonging to the Group, and considering that it is part of the Group's business strategy to reduce costs and simplify its corporate structure, the extinction of companies was approved as follows:

Year	Company	Extinct on:	Incorporated by:
2024	Global Serviços Ltda.	April 30, 2024	Trade e Talentos Soluções em Trade e Pessoas S.A.
2024	Global Serviços Empresariais de Mão de Obra Temporária Ltda	April 30, 2024	Trade e Talentos Soluções em Trade e Pessoas S.A.
2024	Global Empregos Ltda.	April 30, 2024	Trade e Talentos Soluções em Trade e Pessoas S.A.
2024	Global Administração e Serviços Aeroportuários Ltda.	April 30, 2024	Trade e Talentos Soluções em Trade e Pessoas S.A.
2024	Global Central de Estágios Ltda.	April 30, 2024	Trade e Talentos Soluções em Trade e Pessoas S.A.
2024	Global Treinamento e Desenvolvimento Profissional Ltda.	April 30, 2024	Trade e Talentos Soluções em Trade e Pessoas S.A.
2024	Eleva Facilities Ltda.	September 30, 2024	In-haus Industrial Serviços de Logística S.A.
2024	IH Facilities, Limpeza e Conservação Ltda.	September 30, 2024	In-haus Industrial Serviços de Logística S.A.

3 Business combination

The Group's strategic objective is to seek leadership in the market sectors in which it operates, for which purpose it has a structured program of inorganic growth. This program includes acquisitions from groups of companies or companies in the same business segments.

Such acquisitions are mainly aimed at:

- increasing the portfolio of services offered, strengthening the one stop shop position;
- expansion of the customers portfolio;
- the achievement of operational and fiscal synergies;
- the consolidation of presence in the regions in which it operates; and

- the expansion of the territorial base by entering new markets.

The evaluation techniques used to measure fair value of relevant acquired assets and liabilities are as follows:

Assets and liabilities acquired	Valuation method
Brand and customers portfolio	Income approach that considers future cash flows attributed to intangible assets discounted to present value.
Surplus value of fixed assets	To determine the value in use of these items, they were evaluated based on the market value of the equivalent products.
Contingent liabilities	The fair value of contingent liabilities was determined based on legal audit and due diligence reports issued by legal advisors and considered the probability and magnitude of outflows of resources.

All partial acquisitions refer to the acquisition of control. For the partial acquisitions of the shares of the acquired companies, the Group has adopted, whenever applicable, the early acquisition methodology, in which, on the same acquisition date, an option instrument is mutually granted between the parties for the purchase and sale of the residual shares of the capital of the acquired companies, constituting themselves as separate accounting units. Since the acquisition of control already occurs at this stage, its acquisitions are fully recorded (in 100%, even if the purchase on the acquisition date is partial), regardless of the shareholding held.

The fair value of acquired assets and assumed liabilities and transaction values on the acquisition date relating to the 2023 acquisitions are presented in the individual and consolidated financial statements as at December 31, 2023, published on March 05, 2024. The fair value of acquired assets and assumed liabilities and transaction values on the acquisition date for 2024 acquisitions are presented below:

GRUPO GPS

Acquired in 2024	Note	Lyon	Control	Marfood	Invictus Group	GRSA	Total of 2024
Cash and cash equivalents		824	39,935	5,873	221	113,426	160,279
Financial Investments		-	39	-	-	-	39
Trade receivables		31,587	129,147	30,486	6,300	692,708	890,228
Invetories		-	-	296	-	92,757	93,053
Recoverable taxes		2,082	2,834	842	905	79,176	85,839
Deferred income tax and social contribution (vi)		4,599	12,840	4,438	2,269	255,438	279,584
Judicial deposits		323	2,424	497	-	249,655	252,899
Property and equipment		2,016	92,134	1,273	337	133,190	228,950
Right-of-use assets		650	11,404	344	-	12,926	25,324
Intangible assets (iv)		22,051	56,409	51,006	3,740	529,535	662,741
Other assets (v)		7,307	13,645	6,070	624	304,754	332,400
Loans		-	(142,216)	-	(2,443)	-	(144,659)
Leases payable		(650)	(11,404)	(344)	-	(15,910)	(28,308)
Trade and other liabilities		(2,963)	(10,930)	(8,194)	(427)	(406,164)	(428,678)
Payroll and social charges		(17,250)	(35,741)	(8,447)	(3,122)	(199,374)	(263,934)
Tax obligations		(16,396)	(6,740)	(2,257)	(212)	(46,027)	(71,632)
Provision for contingencies (ii)		(9,132)	(30,442)	(7,602)	(831)	(705,653)	(753,660)
Sub judice taxes (iii)		(10,072)	(18,987)	(7,639)	(7,671)	(79,507)	(123,876)
Fair value of identifiable net assets (viii) (A)		**14,976**	**104,351**	**66,642**	**(310)**	**1,010,930**	**1,196,589**
Consideration transferred (B)	3.1	**73,986**	**152,375**	**89,633**	**2,931**	**1,354,601**	**1,673,526**
Cash payment on previously year (i) (C)		2,988	1,000	4,000	275	-	8,263
Cash payment in the year (D)		51,884	44,388	85,633	2,656	1,304,363	1,488,924
Contingent consideration (E) = (B - C - D)		19,114	106,987	-	-	50,238	176,339
Update of contingent consideration (F)		7,061	(2,826)	-	-	3,740	7,975
Balances to be payable of acquisition debt (E + F)		**26,175**	**104,161**	**-**	**-**	**53,978**	**184,314**
Cash and cash equivalents and financial investments (G)		(824)	(39,974)	(5,873)	(221)	(113,426)	(160,318)
Cash effect in the year = (E + F)		51,060	4,414	79,760	2,435	1,190,937	1,328,606
Goodwill (vii) (B - A)		**59,010**	**48,024**	**22,991**	**3,241**	**343,671**	**476,937**

(i) Payment made in 2023 by advance, therefore, with no effect on the statement of cash flows in 2024.

(ii) Refers to the allocation of contingent liabilities (not recorded in the statement of financial position of the acquired company) and to the provisions themselves, recognized in the statement of financial position.

(iii) The taxes under judice refer to present obligations registered in the acquired companies constituted to cover tax risks in certain practices up to the time of the acquisition that were not provisioned by the previous Manager.

(iv) Allocation determined to the client portfolio. The intangible of the client portfolio derives from the company's relationship with its clients who represent a stable and recurring source of income. The intangible of brands derives from the ease with which consumers identify a business by products and services.

(v) Refers to indemnification assets, advance expenses, advances and other trades to be receivable.

(vi) Refers to deferred taxes on temporary differences arising from the fair value of the net assets acquired.

(vii) The goodwill resulting from the acquisition, which comprises the amount of the difference paid and/or payable by the Group in relation to the identifiable net assets. It is mainly attributed to the skills and technical talent of the workforce and the expected synergies in the integration of the acquired companies into the Group's existing businesses. See note nº 19 (a). In this sense, the tax treatment will occur from the moment of the realization of the investment, with the incorporation of the acquired company, which corresponds to the triggering of the tax benefit of the goodwill, under the terms of the legislation in force.

(viii) For the closing period ended September 30, 2024, the fair values of identifiable assets and liabilities assumed, collected on the date of acquisition are pending completion, thus, we report the provisional amounts until the completion of the evaluation is obtained, as instructed by CPC 15 / IFRS 3. The same applies to fair values of intangible assets (client portfolio, brands, fixed assets, indemnity assets and contingent liabilities), which were determined provisionally. If new information is established within the period of measurement (one year), as determined by CPC 15 / IFRS 3, from the date of acquisition, about facts and circumstances that existed on the date of acquisition, any adjustments in the amounts mentioned above, or any need for additional provision, the accounting of the acquisition will be reviewed.

3.1 Acquisitions resume

Acquisition of 2024	Lyon (i)	Control (ii)	Marfood (iii)	Invictus Group (iv)	GRSA (v)
Date of signature of the closing term of the purchase and sale agreement	01/15/2024	02/18/2024	02/01/2024	02/09/2024	05/31/2024
Date of assumption of control and consolidation	02/01/2024	02/01/2024	02/01/2024	02/01/2024	06/01/2024
Acquisition percentage	60%	60%	100%	100%	100%
Acquiring company	Top Service	Top Service	Top Service	Graber	LC
Consideration transferred					
• Signal	2,988	1,000	4,000	275	-
• On the date of signature of the closing term to the purchase and sale agreement	51,884	44,388	85,633	2,656	1,304,363
• Call option held by the acquirer (vi)	19,114	76,147	-	-	-
• Additional value (Earn- out and price adjustments) (vi)	-	30,840	-	-	50,238
Total of consideration transferred	**73,986**	**152,375**	**89,633**	**2,931**	**1,354,601**
Revenue and results incorporated					
• Net revenue consolidate	104,118	296,756	144,199	25,285	1,193,532
• Net profit consolidate	3,684	9,874	23,784	309	33,847
• Net revenue of the fiscal year ended (vii)	117,615	333,879	157,771	28,349	2,575,918
• Net profit of the fiscal year ended (vii)	5,503	12,079	22,993	507	87,708
Acquisition costs					
• Acquisition-related costs (viii)	516	541	442	226	2,345

(i) Acquired: Lyon Engenharia Comercial Ltda. Based on Lyon's share purchase and sale agreement in which it provides for a call option held by Top Service Serviços e Sistemas S.A. and a put option held by the holders of the remaining 40%, in order to finalize the acquisition of 100% of the company.

(ii) Acquired: Control Construções S.A. The additional amount (Earn-out), measured at fair value, to be paid up to 150 days after the end of the 2025 fiscal year, in accordance with contractual clauses establishing the criteria to be met by the parties (based on EBITDA multiples calculated in the period from January 1, 2024 to December 31, 2024). Based on Control's share purchase and sale agreement, which provides for a call option held by Top Service Serviços e Sistemas S.A. and a put option held by the holders of the remaining 40%, in order to finalize the acquisition of 100% of the company.

(iii) Acquired: Marfood Comércio e Serviços de Hotelaria Ltda.

(iv) Acquired: Invictus Serviços de Terceirização de Mão de Obra Ltda.

(v) Acquired: GR Serviços e Alimentação Ltda., Foodbuy Alimentos Sociedade Unipessoal Ltda., GR Manutenção e Facilities Sociedade Unipessoal Ltda., Clean Mall Serviços Ltda. e GRSA Serviços Ltda.

(vi) The call option and the additional value are calculated at fair value according to the model and assumptions detailed in note n° 32.b (i). The values represent an estimate that must be updated during the period and calculated at the time of effective payment based on the results obtained in the period. In the case of GRSA, it refers to the price adjustment to be calculated based on the variation in net debt and working capital between the balance sheet as of September 30, 2023 (base balance sheet for pricing) and the balance sheet as at May 31, 2024 (base balance sheet at closing of the transaction).

(vii) If the acquisition date was at the beginning of the reporting period.

(viii) The Group incurred acquisition-related costs related to legal fees and due diligence costs. Legal fees and due diligence costs were recorded as "Other operating expenses" in the income statement.

3.2 GRSA

Acquisition resume

In addition to the information shown in the table above, we describe below other relevant aspects of the transaction as required by CPC 15 (R1) / IFRS 3.

On March 28, 2024, the purchase and sale agreement for 100% of the shares of the companies GR Serviços e Alimentação Ltda., Foodbuy Alimentos Sociedade Unipessoal Ltda., GR Manutenção e Facilites Sociedade Unipessoal Ltda., Clean Mall Serviços Ltda. and GRSA Serviços Ltda. (jointly, "GRSA") was entered into by the indirect subsidiary LC Restaurantes Ltda.

On May 14, 2024, the Certificate of Res Judicata was issued, which, through Merger Act n° 08700.002308/2024-90, approves the acquisition of 100% of the GR Group's shares by LC Administração de Restaurantes Ltda. Control was assumed from June 1, 2024.

The acquisition was made for the amount of R$ 1,354,601, of which:

- R$ 1,304,363 paid by bank transfer, on the closing date, on May 31, 2024; and
- R$ 50,238 as an additional amount related to price adjustment based on the variation in Net Debt and Working Capital between September 30, 2023 and May 31, 2024, to be paid within the 2024 fiscal year. The amount represents an estimate that must be updated during the period and calculated at the time of effective payment.

Relevant aspects

The GRSA is defending itself in lawsuits related to tax practices questioned by the tax authorities. The view of the administration supported by its legal advisors is that these are actions with a possible expectation of success, where it is more possible that there is no present obligation. In this context, contingency allocation or balance sheet accounting does not apply. Contractually, the most relevant lawsuits in terms of amounts involved are matters of indemnification by the sellers, and the allocation or accounting of indemnities in the statement of financial position is also not applicable. The following is a summary of contingency vs. indemnities:

Risk / Process	Risk value	Initial indemnity amount	Maximum value indemnity
PIS e COFINS – Zero rate	792,045	831,794	1,702,531
ICMS Lawsuits	139,944	110,906	227,006
Others Tax Discussions	276,303	-	-
Total	**1,208,292**	**942,700**	**1,929,537**

PIS and COFINS – Zero rate: This is the restriction on the appropriation of PIS and COFINS credits resulting from the acquisition of products subject to a zero rate, such as food and beverage inputs. Currently, GR Serviços e Alimentação Ltda. has a lawsuit that is suspended and is also defending itself in the administrative sphere in 07 (seven) assessments referring to the years 2014 and 2017, where it awaits the judgment of the respective challenges. The amount of the contingency also includes the period not assessed and not prescribed in the amount of R$ 323,933.

Still related to the process of the PIS and COFINS - Zero Rate, contractually there is an additional portion of the price to be paid to the shareholders of GR conditioned to a final and unappealable favorable decision, or modulation of the effects that benefit the companies, in the amount of USD 8,707,626 (fixed amount not applicable to updating). This amount was not considered and provisioned in the business combination, as Management understands that there is currently no probable expectation of the disbursement of this amount, since the provision itself was not recognized due to the lack of an associated present obligation.

ICMS Lawsuits: Lawsuits related to the collection of ICMS, among the main topics (disallowance of credits, insufficiency in payment, deferral of ICMS and incorrect fulfillment of accessory obligations), and in all cases appeals and challenges were presented, with no final and unappealable convictions.

Other tax discussions: they deal with various topics, such as: (i) the issuance of a notice of infraction questioning the tax deductibility of goodwill; (ii) collection of social security contributions on Profit and Results Share (PLR); (iii) incorrect fulfillment of accessory obligations; (iv) disallowance of PIS and COFINS credits; (v) non-approval of compensation requests arising from a negative balance of IR/CS; and (vi) lawsuits related to ISSQN insufficiency.

4 Basis for preparation

4.1 Declaration of compliance (with respect to the Accounting Pronouncements Committee – CPC and International Financial Reporting Standards – IFRS)

The material accounting practices applied in the preparation of this parent company and consolidated interim accounting information have not changed from those presented in the parent company and consolidated financial statements for the fiscal year ended December 31, 2023. Therefore, this parent company and consolidated interim accounting information should be read together with the Company's parent company and consolidated financial statements for the fiscal year ended December 31, 2023, published on March 5, 2024.

The parent company and consolidated interim accounting information was prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Statement and in accordance with the international standard IAS 34 - "Interim Financial Reporting" issued by the IASB "International Accounting Standards Board", applicable to the preparation of interim accounting information.

These guidelines have been consistently applied in the preparation of the Group's parent company and consolidated interim accounting information.

This information is being presented considering OCPC 07 - Disclosure in the Disclosure of General Purpose Accounting-Financial Reports, which reinforces basic disclosure requirements of existing standards and suggests a disclosure focused on: (i) information relevant to users, (ii) quantitative and qualitative aspects and (iii) risks.

All relevant information proper to the parent company and consolidated interim accounting information, and only these, are being evidenced, and correspond to that used by Management in its administration.

This parent company and consolidated interim accounting information was authorized for issuance by Management November 11, 2024. After its issuance, only shareholders are empowered to change the interim accounting information.

4.2 Consolidation

The Group consolidates all entities controlled by it, that is, when it is exposed or has rights to variable returns from its involvement with the investee and is able to direct the relevant activities of the investee.

The subsidiaries included in the consolidation are described in note nº 2 and the accounting policies applied in the preparation of the consolidated interim accounting information are described in note nº 8 of the parent company and consolidated financial statements as at December 31, 2023, published on March 05, 2024.

4.3 Functional and presentation currency

This parent company and consolidated interim accounting information is presented in *Reais*, which is the Group's functional currency. All balances have been rounded up to the nearest thousand, except where otherwise specified.

4.4 Presentation of information by segment

The information by operating segments is presented in a manner consistent with the internal report provided to the main chief operations decision maker.

The Company's main decision-making body, responsible for defining the allocation of resources and evaluating the performance of the operating segments, is the Board of Directors.

5 Use of estimates and judgments

In preparing these parent company and consolidated interim accounting information, required Management to make judgments, estimates and assumptions that affect the application of the parent company's and its subsidiaries' accounting policies and the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from these estimates.

Underlying estimates and assumptions are continuously reviewed. Estimates reviews are recognized on a prospective basis.

5.1 Judgments

There is information on judgments made in the application of accounting policies that have significant effects on the amounts recognized in the interim accounting information are included in the following notes:

- **Note nº 2** – consolidation: determining whether the Group actually has control over an investee;
- **Note nº 16** – equity in earnings of investees: determining whether the Group has significant influence over an investee; and
- **Note nº 23** – lease term: whether the Group is reasonably certain of exercising extension options.

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5.2 Uncertainties regarding assumptions and estimates

Information about uncertainties related to assumptions and estimates as at September 30, 2024 that have a significant risk of resulting in a material adjustment to the accounting balances of assets and liabilities over the next quarter of 2024 and into the next fiscal year are included in the following notes:

- **Note nº 10 -** Trade receivables: Measurement of expected credit loss for trade receivables;
- **Note nº 19 -** Impairment test for intangible assets and goodwill: main assumptions regarding recoverable values and value in use of cash-generating units based on discounted cash flow;
- **Note nº 25 -** Deferred income tax and social contribution **-** recognition of deferred tax assets: availability of future taxable income against which deductible temporary differences and tax losses can be used;
- **Note nº 28 -** Recognition and measurement of provisions for contingencies and sub judice taxes: main assumptions on likelihood and magnitude of outflows of funds;
- **Note nº 29 -** Acquisition of subsidiary: Fair value of the consideration transferred (including contingent consideration) and assets acquired, and liabilities assumed; and
- **Note nº 32 -** Financial instruments: The effectiveness of hedge: determined by prospective periodic assessments on effectiveness to ensure that there is an economic relationship between the protected item and the hedge instrument. Fair value of swap: the fair value is calculated based on the present value of estimated future cash flows.

6 Basis for measurement

The parent company and consolidated interim accounting information have been prepared on a historical cost basis, except for the following material items recognized in the statements of financial position:

(i) Derivative financial instruments are measured at fair value;

(ii) Non-derivative financial instruments measured at their fair value through profit or loss are measured at fair value; and

(iii) Contingent liabilities assumed in a business combinations are measured at fair value.

Fair value measurement

Fair value is the price that would be received for the sale of an asset or paid for the transfer of a liability in an orderly transaction between market participants on the measurement date, in the main market or, in its absence, in the most advantageous market to which the Group has access on that date. The fair value of a liability reflects its risk of non-performance.

A few of the Group's accounting policies and disclosures require the assessment of fair value, for both financial and non-financial assets and liabilities.

When available, the Group measures the fair value of an instrument using the price quoted in an active market for that instrument. A market is considered active if transactions for asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

If there is no price quoted in an active market, the Group uses valuation techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The chosen valuation technique incorporates all the factors that market participants would consider when fixing the price of a transaction.

If an asset or liability measured at fair value has a purchase price and a sale price, the Group measures assets based on purchase prices and liabilities based on sale prices.

The best evidence of the fair value of a financial instrument on initial recognition is generally the price of the transaction - that is, the fair value of the consideration given or received. If the Group determines that the fair value at initial recognition differs from the transaction price and the fair value is not evidenced by a price quoted in an active market for an identical asset or liability or based on a valuation technique for which any unobservable inputs are judged to be insignificant in relation to the measurement, then the financial instrument is initially measured at the fair value to distinguish the difference between the fair value at initial recognition and the transaction price. Subsequently, this difference is recognized in profit or loss on an appropriate basis over the life of the instrument, or until such time as the valuation is fully supported by market observable inputs or the transaction is closed, whichever occurs first.

7 Information by segment

Information by operating segments is presented in a form that is consistent with the internal report provided to the principal operations decision taker. The main operating decision maker, responsible for allocating resources and evaluating the performance of operational segments, is the Board of Directors in accordance with the annual approval of the Business Plan, also responsible for making strategic decisions of the Group.

The determination of the Group's operating segments is based on its Corporate Governance framework, which divides the businesses for management and decision-making purposes into regional units, in the customers' geographical areas. The revenue and cost are used to define the respective management frameworks, based on the regional units. The Board of Directors monitors the results of each business unit at least quarterly.

The revenues and costs of the segment are based on the customers' geographic location, which is the same metric used to define the respective management frameworks, based on regional units.

There is no customer that contributed more than 10% of net operating income for the three-month periods September 30, 2024 and 2023. All revenues from contracts with customers of the Group are concentrated in a single geographic market (Brazil) and all products and services are transferred at a specific moment.

The following table contains summarized accounting information related to the geographical distribution of the Group's business operations as at September 30, 2024 and 2023:

	Net revenue		Costs		Gross (loss) profit	
	09/30/2024	**09/30/2023**	**09/30/2024**	**09/30/2023**	**09/30/2024**	**09/30/2023**
Southeast	5,745,976	4,846,105	(4,833,319)	(3,955,514)	912,657	890,591
North and Northeast	1,457,309	1,202,707	(1,222,227)	(982,959)	235,082	219,748
South	1,216,193	1,084,254	(1,018,449)	(886,800)	197,744	197,454
Midwest	651,589	511,040	(547,009)	(414,504)	104,580	96,536
Unallocated (i)	1,606,614	122,265	(1,391,170)	(196,402)	215,444	(74,137)
Total	**10,677,681**	**7,766,371**	**(9,012,174)**	**(6,436,179)**	**1,665,507**	**1,330,192**

(i) These amounts refer to consolidated balances that are not yet part of the Group's operating system, such as companies that have been acquired and have not yet been fully integrated, including the impact of the acquisition of the GR Group in the second quarter of 2024. Since these acquisitions are still in the measurement period, the amounts are being presented provisionally in the Group's consolidated financial statements, in accordance with CPC 15 (R1) / IFRS 3 - Business Combination. The accounting records of results are classified by Result Centers, which carry information such as: segment, region, management structure, among others. Unlike the patrimonial accounting records, which are classified only by accounting accounts, so that it becomes impractical to present the equity items by regionalized segment.

8 Cash and cash equivalents

	Parent Company		Consolidated	
	09/30/2024	**12/31/2023**	**09/30/2024**	**12/31/2023**
Cash and banks	51	47	56,002	67,073
Bank deposit certificates (a)	-	-	1,308,343	922,655
Total	**51**	**47**	**1,364,345**	**989,728**

(a) Investments in bank deposit certificates referring to cash and cash equivalents as at September 30, 2024 are remunerated based on average rates equivalent to 104.91% p.a. (107.45% p.a. as at December 31, 2023) of the variation in the Interbank Deposit Certificates (CDI). These resources have prompt liquidity, are readily convertible into a known amount of cash, are used to cover payment of the Group's operating obligations and are subject to a negligible risk of value changes.

The balance of "Cash and cash equivalents" considers the average monthly turnover of the last six months, provided that it also cumulatively meets the criteria of CPC 03 / IAS 7. The cash ´surplus will be used for strategic purposes of the Group; therefore, it is classified under “Financial investments” in current and non-current assets.

Information on the Group's exposure to market and credit risks is included in note nº 32.

9 Financial investments

	Consolidated	
	09/30/2024	**12/31/2023**
Bank deposit certificates (i)	1,839,575	1,266,682
Total	**1,839,575**	**1,266,682**
Current	**1,839,575**	**1,266,682**

(i) Financial investments in Bank deposit certificates as at September 30, 2024 are remunerated based on average rates equivalent to 108.24% p.a. (111.39% p.a. as at December 31, 2023) of the variation in the Interbank Deposit

Certificates (CDI). These resources have prompt liquidity, are readily convertible into a known amount of cash and are subject to a negligible risk of value changes.

These financial investments, even if of immediate settlement, were separated from cash and cash equivalents because they are not intended to maintain the Group's operating cash flow.

Information on the Group's exposure to market and credit risks is included in note n° 32.

10 Trade receivables

	Consolidated	
	09/30/2024	**12/31/2023**
Billed services	2,386,265	1,616,255
Services to be billed (a)	1,403,209	946,020
Contractual withholdings (b)	96,507	92,094
Other trade receivables	56	-
Subtotal	**3,886,037**	**2,654,369**
Provision for expected loss from billed services (c)	(119,226)	(85,974)
Provision for expected loss from services to be billed (c)	(94,511)	(8,815)
Total	**3,672,300**	**2,559,580**
Current	**3,553,676**	**2,458,492**
Non-current	**118,624**	**101,088**

(a) Services to be billed refers to the billed provided and measured and not billed yet as of the closing date of the individual and consolidated financial statement.

(b) Refers to retentions made by customers, contractually provided, which will be returned at the end of the contractual term.

(c) The provision for expected loss from billed services and services to be billed is calculated in accordance with the policy mentioned in note n°. 8.7 of the individual and consolidated financial statement as at December 31, 2023, published on March 05, 2024.

The aging list of accounts receivable from billed services is presented in note nº 32.

The movement of the provision balance for expected losses of the billed services is shown below:

	Consolidated	
	2024	**2023**
As at January 1,	**(85,974)**	**(74,612)**
Provision from acquired of business combination	(26,327)	(3,646)
Constitution of the provision for loss	(8,121)	(23,334)
Net realization of the provision for loss	1,196	4,719
As at September 30,	**(119,226)**	**(96,873)**

The movement of the provision balance for expected losses of the services to be billed is shown below:

	Consolidated	
	2024	**2023**
As at January 1,	**(8,815)**	**(17,345)**
Provision from acquired of business combination	(3,160)	(216)
Constitution of the provision for loss	(82,536)	(64,264)
As at September 30,	**(94,511)**	**(81,825)**

There are fiduciary assignments of receivables for working capital loans, see note nº 21.

Information on the Group's exposure to credit risks, of market and expected losses related to "Trade receivables and other trade receivables" is disclosed in note nº 32 (c).

11 Inventories

	Consolidated	
	09/30/2024	**12/31/2023**
Meals inventory (i)	63,686	12,253
Disposable materials inventory	5,700	-
Clean inventory	4,859	-
Inventory held by third parties	33,401	-
Total	**107,646**	**12,253**

(i) These are perishable and non-perishable products and beverages. The relevant movement of the balances is due to the acquisition of the GR Group, as detailed in explanatory note n° 3.

12 Recoverable income tax and social contribution

	Consolidated	
	09/30/2024	**12/31/2023**
Income tax from operating, net	94,135	155,220
Income tax from financial investments, net	4,264	1,009
Social contribution, net	56,699	79,217
Income tax credit arising from the Selic update on tax overpayments	13,546	12,913
Social contribution credit arising from the Selic update on tax overpayments	4,864	4,649
Update currency of Selic’s overpayments	5,952	4,065
Total	**179,460**	**257,073**
Current	**151,049**	**235,446**
Non-current	**28,411**	**21,627**

The balance of income tax and social contribution to be recovered refers to the amounts withheld at source in the tax notes of sale/services provide.

13 Recoverable taxes

	Consolidated	
	09/30/2024	12/31/2023
Social Security Financing Contribution (COFINS) (i)	150,005	100,635
Social Integration Program Contribution (PIS) (i)	39,840	22,050
Contributions to the National Institute of Social Security (INSS) (i)	260,840	176,167
Tax Over Service Rendered (ISSQN) (i)	71,861	54,016
Others (ii)	4,074	2,783
Total	**526,620**	**355,651**
Current	**486,657**	**343,391**
Non-current	**39,964**	**12,260**

(i) Recoverable taxes are substantially presented by the origin of taxes withheld at source regarding services provided to customers according to Law nº 10,833 of December 29, 2003. The payments made by legal entities to other private legal entities, for the provision of cleaning, conservation, maintenance, security, surveillance, transportation of valuables and rental of labor services, for the provision of credit and marketing consulting, management of credit, selection and risks, marketing, management of trade payables and receivables services, as well as remuneration for professional services, are subject to the withholding at source of COFINS and PIS/PASEP contribution, as disclosed at this note and the Social Contribution on Net income - CSLL, see note n° 12. Thus, the Group has in its current assets withholding of ISS (2% to 5%), PIS (0.65%), COFINS (3%), Income Tax (1% to 4.8%), Social Contribution (1%), and INSS (11%), which are used as a reducing source of its payable taxes.

(ii) Other taxes refer essentially to IPI and ICMS taxes.

14 Related parties

14.1 Ultimate controlling party

Control of the Company is exercised by a control block consisting of the following shareholders: José Caetano Paula de Lacerda, Carlos Nascimento Pedreira, NP Participações S.A., Valora Participações Ltda., Luis Carlos Martinez Romero, Marcelo Niemeyer Hampshire and Solange Maria Pereira Martinez. With the dissolution of NP Participações S.A.'s stake on September 23, 2024, Fernanda Didier Nascimento Pedreira, Carlos Nascimento Pedreira Filho, Marcos Nascimento Pedreira and Verônica Didier Nascimento Pedreira also joined the controlling block. This dissolution did not alter the composition of the block, but was merely a corporate reorganization.

14.2 Loans receivable – related parties and Loans payable – related parties

The Group companies carry out among themselves operations with the nature of "current account" and single cash agreement, through debits and credits that involve the account holders and the company defined as the leader of the agreement, the subsidiary Top Service Serviços e Sistemas S.A.. In this sense, the parent company recorded, on September 30, 2024, the amount of R$ 49,476 in “Loans receivable – related parties”, in non-current assets (R$ 374 as at December 31, 2023 in "Loans payable – related parties”, in current liabilities), of the subsidiary Top Service Serviços e Sistemas S.A..

14.3 Loans receivable

	Parent Company		Consolidated	
	09/30/2024	**12/31/2023**	**09/30/2024**	**12/31/2023**
Loans receivable (i)	4,638	6,186	32,668	26,193
Total	**4,638**	**6,186**	**32,668**	**26,193**
Current	**1,175**	**1,734**	**5,020**	**4,814**
Non-current	**3,463**	**4,452**	**27,648**	**21,379**

(i) These are loans for Group executives, The term of the loan agreements is eight years with payments in eight annual installments. The amounts are updated monthly (pro rata temporis) by the accumulated variation in the remuneration of the CDI (Interbank Deposit Certificate) and, for loans granted in 2023, updates are based on the IPCA (Ample National Consumer Price Index).

	Parent Company		Consolidated	
	2024	**2023**	**2024**	**2023**
As at January 1,	**6,186**	**8,923**	**26,193**	**30,877**
Loan granted	-	-	10,500	1,000
Update currency	355	528	1,581	1,836
Receipts	(1,903)	(3,211)	(5,606)	(7,064)
Others	-	(200)	-	(973)
As at September 30,	**4,638**	**6,040**	**32,668**	**25,676**

14.3.1 Compensation for key Management personnel

Key Management personnel includes the officers who are in the Company's Stock Options Plan. The remuneration paid for services provided as shown below:

	Consolidated	
	09/30/2024	**09/30/2023**
Wages	26,644	21,908
Benefits	2,446	1,852
Charges	2,588	2,360
Profit and Results Share (PLR)	79,511	77,314
Stock option plan premium (i)	4,859	3,087
Total	**116,048**	**106,521**

(i) See note nº 31 (b).

The compensation of the Group's key Management personnel includes wages and benefits (medical assistance, meal vouchers and food stamps).

14.4 Dividends receivable

As at September 30, 2024, the parent company had no dividends to be receivable (R$ 214,936 as at December 31, 2023) from its subsidiary Top Service Sistemas e Serviços S.A..

	Parent Company	
	2024	2023
As at January 1,	**214,936**	**122,899**
Additional approved dividends	-	2,607
Dividends receipts	(214,936)	(125,506)
As at September 30,	-	-

14.5 Dividends payable

As at September 30, 2024, the parent company had no dividends to be payable to your shareholders (R$ 215,094 as at December 31, 2023).

	Parent Company		Consolidated	
	2024	2023	2024	2023
As at January 1,	**215,094**	**122,712**	**215,094**	**122,712**
Additional approved dividends	-	51,412	-	51,412
Advance dividends recorded for distribution in subsidiaries	-	-	1,032	647
Dividends recorded for distribution by subsidiaries	-	-	9,972	1,141
Dividends paid	(215,094)	(174,124)	(225,042)	(175,912)
As at September 30,	-	-	**1,056**	-

14.6 Guarantees, sureties, and collaterals with related parties

The Group also has transactions in which the parent company provides endorsement in contracts made by the direct subsidiary Top Service Serviços e Sistemas S.A. and the indirect subsidiaries Loghis Logística e Serviços Ltda., Ormec Engenharia Ltda. and In Haus Industrial e Serviços de Logística S.A., at no cost to the subsidiaries, as follows:

Type	09/30/2024	12/31/2023
Loans (i)	1,005,983	432,908
Debentures	4,174,215	2,602,084
Total	**5,180,198**	**3,034,992**

(i) As at September 30, 2024, of the total amount of R$ 1,005,983 (R$ 436,742 as at December 31, 2023) of loans, R$ 1,011,440 (R$ 432,908 as at December 31, 2023) is guaranteed by the Company in contracts made by subsidiaries.

14.7 Other transactions with related parties

The Group also had transactions with related operational parties with elimination in the consolidated, As at September 30, 2024, the elimination between revenue and cost was R$ 38,031 (R$ 16,881 as at December 31, 2023), due to services provided by GPS Predial Sistemas de Segurança Ltda., Top Service Serviços e Sistemas S.A., Loghis Logística e Serviços Ltda., Eleva In Haus Manutenção Industrial Ltda., Eleva Facilities Ltda., Ih Eficiência Energética, Manutenção e Facilities Ltda., In Haus Industrial e Serviços de Logística S.A., Lyon Engenharia Comercial Ltda., Proguarda Vigilância Ltda., Graber

Sistemas de Segurança Ltda., GR Serviços e Alimentação Ltda. and Clean Mall Serviços Ltda..

15 Other assets

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Advance to trade payables and benefits (i)	-	-	171,583	142,522
Advance to employees	-	-	13,172	8,555
Insurances to be allocated	-	29	7,634	11,630
Advance expenses	-	-	9,022	2,130
Other assets	-	-	14,916	70
Total	**-**	**29**	**216,327**	**164,907**

(i) A large part of the balance refers to the advance of benefits, as a result of the understanding of the Superior Court of Justice (STJ) in early 2023 that the food allowance paid in cash does not qualify as a utility wage, the Group adopted the use of a benefits card that complies with the criteria of the Worker's Food Program (PAT), being recorded as a very short-term advance, In addition, in 2023 the Group joined the Federal Revenue Service's "zero litigation" program, which, in short, allows taxpayers to settle their tax cases that are in administrative judgment, however, the payment occurs in advance, even before the approval of the installment plan. As at September 30, 2024, the advance balance of the "zero litigation" was R$ 33,777.

16 Investments

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Investments in controlled companies	3,313,320	2,908,417	-	-
Investment in the acquisition process (i)	-	-	-	8,263
Goodwill on investment acquisition	68,129	68,129	-	-
Total	**3,381,449**	**2,976,546**	**-**	**8,263**

(i) **In 2023: >** On October 20, 2023, the purchase and sale agreement for the acquisition of 60% of the shares of the company Lyon Engenharia Comercial Ltda. was approved and signed, with the payment of R$ 2,988 as a down payment on this date. The acquisition was completed on January 15, 2024, as detailed in note n° 3. It was agreed between the parties, in the closing term, that control will be assumed from February 1, 2024, so the consolidation of the statement financial position and measurement of the initial balances of these companies will be carried out on that date.

> On October 27, 2023, the purchase and sale agreement for the acquisition of 60% of the shares of Control Construções S.A. was approved and signed, with a down payment of R$ 1,000 on this date, The completion of the acquisition took place on January 18, 2024, as detailed in note n° 3. It was agreed between the parties, in the closing term, that control will be assumed from February 1, 2024, so the consolidation of the statement financial position and measurement of the initial balances of these companies will be carried out on that date.

> On October 27, 2023, a purchase and sale agreement was signed for 100% of the shares of the companies Invictus Serviços de Outsourcing de Labor Ltda, and Invictus Segurança Ltda, (together, "Invictus"), by the indirect subsidiary Graber Sistemas de Segurança Ltda.. On the same date, a signal payment in the amount of R$ 275 was made, Invictus provides private security, inspection, reception and concierge services, with a strong presence in the states of Pará and Amapá. The acquisition was completed on February 09, 2024, as detailed in note n° 3. It was agreed between the parties, in the closing term, that control will be assumed from February 1, 2024, so the consolidation of the statement of financial position and measurement of the initial balances of these companies will be carried out on that date.

> On November 24, 2023, the purchase and sale of 100% of the shares of the companies Marfood Comércio e Serviços de Hotelaria Ltda. ("Marfood") was entered into, by the indirect subsidiary Top Service Serviços e

Sistemas S.A.. On the same date, a down payment of R$ 4,000 was made. Marfood provides catering and maritime hotel services, with a strong presence in the State of Rio de Janeiro. The completion of the acquisition took place on February 1, 2024, as detailed in note n° 3. It was agreed between the parties, in the closing term, that control will be assumed from February 1, 2024, so the consolidation of the statement of financial position and measurement of the initial balances of these companies will be carried out on that date.

a. Information on investments

As at September 30, 2024	Interest	Profit of the period	Equity-accounted investees	Assets	Liabilities	Equity
Direct subsidiary						
Top Service Serviços e Sistemas S.A.	100%	421,867	421,867	10,602,700	7,289,380	3,313,320

As at December 31, 2023	Interest	Profit of the fiscal year ended	Equity-accounted investees	Assets	Liabilities	Equity
Direct subsidiary						
Top Service Serviços e Sistemas S.A.	100%	641,841	641,841	8,355,833	5,447,416	2,908,417

b. Changes in investments

	Parent Company	
	2024	**2023**
As at January 1,	**2,976,546**	**2,567,261**
Equity-accounted investees	421,867	391,738
Distributed dividends	-	(2,607)
Capital transaction (i)	(16,964)	(12,613)
As at September 30,	**3,381,449**	**2,943,779**

(i) According to the advance acquisition method, the balance refers to the distribution of dividends from subsidiaries to shareholders or minority shareholders, treated in the parent company as a capital transaction, and also adjustments in the net equity of subsidiaries identified during the validation process of the initial balances that occurs in conjunction with the allocations of the purchase price as instructed by CPC 15 (R1) / IFRS 3, such as equity valuation adjustments.

c. Changes in equity of the direct subsidiary

Direct subsidiary	Balance as at 12/31/2023	Capital transactions with indirect investees	Equity-accounted Investees	Balance as at 09/30/2024
Top Service Serviços e Sistemas S.A.	2,908,417	(16,964)	421,867	3,313,320
Total	**2,908,417**	**(16,964)**	**421,867**	**3,313,320**

Direct subsidiary	Balance as at 12/31/2022	Capital transactions with indirect investees	Distributed Dividends	Equity-accounted Investees	Balance as at 09/30/2023
Top Service Serviços e Sistemas S.A.	2,499,132	(12,613)	(2,607)	391,738	2,875,650
Total	**2,499,132**	**(12,613)**	**(2,607)**	**391,738**	**2,875,650**

17 Property and equipment - consolidated

a. Breakdown of property and equipment

	Marchinery, utensils, and tools	Buildings and lands (i)	IT equipment	Vehicles	Wheapons	Leasehold improvements	Treatment equipment	Monitoring center	Property and equipment in progress	Total
Annual average depreciation rates	**10%**	**From 4% to 25%**	**20%**	**20%**	**20%**	**33%**	**20%**	**33%**	**-**	**-**
Breakdown as at September 30, 2024										
Total cost	885,900	42,587	184,594	367,764	23,059	81,177	12,378	41,097	85,631	1,724,187
Accumulated depreciation	(520,979)	(7,594)	(120,601)	(240,155)	(17,621)	(61,910)	(8,593)	(18,887)	-	(996,340)
Net property and equipment	**364,921**	**34,993**	**63,993**	**127,609**	**5,438**	**19,267**	**3,785**	**22,210**	**85,631**	**727,847**
Breakdown as at December 31, 2023										
Total cost	484,926	42,587	100,635	241,147	22,008	31,635	11,093	27,750	53,323	1,015,104
Accumulated depreciation	(242,556)	(6,343)	(66,188)	(162,352)	(16,422)	(23,665)	(7,815)	(13,029)	-	(538,370)
Net property and equipment	**242,370**	**36,244**	**34,447**	**78,795**	**5,586**	**7,970**	**3,278**	**14,721**	**53,323**	**476,734**

(i) In cost of buildings and lands, R$ 21,470 refers to the land acquired in 2020, R$ 2,228 of balance arising from acquisitions in 2022, R$ 7,132 of allocation of capital gain by the acquisition of the subsidiary Top Service Facilities Ltda, (formerly ISS Servisystem do Brasil Ltda,), and R$ 12,296 from the allocation of capital gains for the acquisition subsidiary Predial Axel Manutenção Industrial Ltda, (formerly Sulzer Brasil Indústria e Comércio Ltda,) in 2022. In 2023, there were write-offs in the amount of R$ 539 due to the sale of real buildings. The added value has a useful life of 4 years, with depreciation of 25% per year. The land is not depreciated.

b. Changes in cost of property and equipment

	Machinery, utensils, and tools	Buildings and land	IT equipment	Vehicles	Weapons	Leasehold improvements	Treatment equipment	Monitoring center	Assets in progress	Total
Balances as at December 31, 2023	**484,926**	**42,587**	**100,635**	**241,147**	**22,008**	**31,635**	**11,093**	**27,750**	**53,323**	**1,015,104**
Acquisitions	64,763	-	18,620	8,538	1,305	4,645	181	-	50,493	148,545
From acquired companies	327,668	-	65,360	88,415	190	40,821	-	-	4,061	526,515
Adjustments from previous years acquired	(1,568)	-	-	-	-	-	-	-	-	(1,568)
Surplus value of property and equipment (i)	20,977	-	809	39,736	-	-	-	-	-	61,522
Write-offs	(12,351)	-	(1,097)	(11,072)	(643)	(487)	-	-	(281)	(25,931)
Transfers	1,485	-	267	1,000	199	4,563	1,104	13,347	(21,965)	-
Balances as at September 30, 2024	**885,900**	**42,587**	**184,594**	**367,764**	**23,059**	**81,177**	**12,378**	**41,097**	**85,631**	**1,724,187**

	Machinery, utensils, and tools	Buildings and land	IT equipment	Vehicles	Weapons	Leasehold improvements	Treatment equipment	Monitoring center	Assets in progress	Total
Balances as at December 31, 2022	**399,580**	**43,126**	**79,942**	**222,408**	**21,178**	**23,995**	**11,093**	**12,589**	**31,358**	**845,269**
Acquisitions	54,748	-	10,826	18,913	706	1.801	-	87	28,598	115,679
From acquired companies	13,180	-	3,447	1,099	-	-	-	-	-	17,726
Write-offs	(4,030)	(539)	(567)	(5,438)	(891)	(18)	-	(124)	(189)	(11,796)
Transfers	1,912	-	46	58	619	-	-	12,939	(15,574)	-
Balances as at September 30, 2023	**465,390**	**42,587**	**93,694**	**237,040**	**21,612**	**25,778**	**11,093**	**25,491**	**44,193**	**966,878**

(i) During this quarter, the GPS Group concluded the process of calculating the capital gain of fixed assets related to the business combination of the GR Group, calculating the amount of R$ 61,522.

c. Changes in accumulated depreciation

	Marchinery, utensils, and tools	Buildings and land	IT equipment	Vehicles	Weapons	Leasehold improvements	Treatment equipment	Monitoring center	Total
Balance as at December 31, 2023	**(242,556)**	**(6,343)**	**(66,188)**	**(162,352)**	**(16,422)**	**(23,665)**	**(7,815)**	**(13,029)**	**(538,370)**
Amortization of surplus value of property and equipment	(1,883)	(1,188)	-	(16,200)	-	-	-	-	(19,271)
From acquired companies	(238,381)	-	(41,492)	(45,904)	(102)	(33,208)	-	-	(359,087)
Adjustments from previous years acquired	385	-	-	-	-	-	-	-	385
Depreciation	(47,597)	(63)	(12,668)	(25,732)	(1,391)	(5,405)	(778)	(5,858)	(99,492)
Write-offs	8,672	-	128	10,033	294	368	-	-	19,495
Transfers	381	-	(381)	-	-	-	-	-	-
Balance as at September 30, 2024	**(520,979)**	**(7,594)**	**(120,601)**	**(240,155)**	**(17,621)**	**(61,910)**	**(8,593)**	**(18,887)**	**(996,340)**

	Marchinery, utensils, and tools	Buildings and land	IT equipment	Vehicles	Weapons	Leasehold improvements	Treatment equipment	Monitoring center	Total
Balance as at December 31, 2022	**(203,581)**	**(5,321)**	**(51,969)**	**(129,670)**	**(15,732)**	**(17,035)**	**(6,894)**	**(7,593)**	**(437,795)**
Amortization of surplus value of property and equipment	(54)	(1,086)	-	(10,235)	-	-	-	-	(11,375)
From acquired companies	(5,030)	-	(1,675)	(1,012)	-	-	-	-	(7,717)
Depreciation	(26,042)	(63)	(7,830)	(14,629)	(1,215)	(3,079)	(691)	(3,653)	(57,202)
Write-offs	2,293	-	98	4,198	509	2	-	6	7,106
Transfers	-	-	(98)	98	-	-	-	-	-
Balance as at September 30,2023	**(232,414)**	**(6,470)**	**(61,474)**	**(151,250)**	**(16,438)**	**(20,112)**	**(7,585)**	**(11,240)**	**(506,983)**

(i)

GRUPO GPS

d. Assessment of the useful life of the property and equipment

The Group, considering the provisions contained in CPC 27 / IAS 16 reviews every year and, if necessary, adjusts its criteria for determining the useful life and residual value of property and equipment.

e. Provision for impairment

The Group's assets are recorded at amounts that do not exceed their recoverable values, with no need for recognition of devaluation by setting up a provision for losses. In order to ensure that the assets are not accounted for at a higher value than the value recoverable from their use or disposal, the Group makes an analysis based on external and internal factors provided for in CPC 01 (R1) / IAS 36, and runs an impairment test based on the expected income (loss) at least on a yearly basis. As at September 30, 2024, Management has not identified factors that would indicate the need for a new valuation.

f. Guarantee

As at 2024 and 2023, there is no property and equipment given in guarantee for the Group's debts.

18 Right-of-use assets

		Consolidated	
	Useful life in years (i)	**09/30/2024**	**12/31/2023**
Right-of-use	2 - 8	409,094	338,926
Accumulated amortization of the right-of-use		(129,652)	(49,224)
Total		**279,442**	**289,702**

(i) The useful lives applied refer to the terms for which the Group believes that it will use the assets covered by the lease agreements, observing the contractual conditions.

The Group has lease operations for the use of properties as administrative headquarters in several geographic regions of the Brazilian territory, where it provides property security, indoor logistics, maintenance and cleaning services of its customers service areas.

The Group recognizes a right-of-use asset at the lease start date. On conversion, the right-of-use asset is initially measured at cost, adjusted for any lease payments made up to that of the start date, plus any initial direct costs incurred by the Group.

The right-of-use assets are subsequently amortized using the straight-line method from the start date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the lessee at the end of the lease term. In this case, the right-of-use assets will be amortized over the useful life of the underlying asset. In addition, the right-of-use assets are decreased of impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

a. Changes in right-of-use assets

	Consolidated	
	2024	**2023**
As at January 1,	**289,702**	**68,846**
Cost additions	16,945	115,577
Cost write-offs	(1,858)	(17,041)
Amortization write-off	500	4,446
From acquired companies	25,324	3,118
Amortization	(51,171)	(18,705)
As at September 30,	**279,442**	**156,241**

19 Intangible assets

a. Breakdown of intangible assets

	Useful life	Amortization annual	Consolidated	
Acquisition costs			**09/30/2024**	**12/31/2023**
Goodwill generated in stock mergers	Undefined	-	66,970	66,970
Goodwill operations from acquired companies	Undefined	-	2,346,965	1,867,666
Customers portfolio	Defined	From 6% to 55%	1,240,286	883,280
Brands	Defined /Undefined	From 3% to 100%	538,939	258,569
Surplus value of software	Defined	Up to 20%	12,600	12,600
Non-compete agrément	Defined	Up to 20%	24,038	21,700
Provision for surplus and goodwill	Undefined	-	1,158	1,158
Goodwill, customers portfolio, brands, surplus value of *software* and non-compete agreement			**4,230,956**	**3,111,943**
Software from third parties	Defined	Up to 20%	77,090	17,868
Signing bônus – from acquired companies	Defined	Up to 15%	21,417	-
Franchising – from acquired companies	Defined	Up to 20%	23,664	-
Others	Defined	Up to 20%	720	682
			122,891	**18,550**
Total costs			**4,353,847**	**3,130,493**
Accumulated amortization				
Software	-	-	(60,114)	(13,583)
Customers portfolio, brands, non-compete agreement and software			(537,976)	(429,064)
Amortization of signing bonus – from acquired companies			(14,329)	-
Amortization of franchising – from acquired companies			(12,958)	-
Others	-	-	(530)	(530)
Total of accumulated amortization	-	-	**(625,907)**	**(443,177)**
Net intangible assets	-	-	**3,727,940**	**2,687,316**

b. Changes in cost

	Incorporation of shares	Surplus value: Goodwill	Surplus value: Customers portfolio	Surplus value: Brands	Surplus value: Non-compete agreement	Surplus value: Software	Softwares	Signing bonus	Franchising	Others	Provision of surplus value and goodwill	Total
Balance as at December 31, 2023	**66,970**	**1,867,666**	**883,280**	**258,569**	**21,700**	**12,600**	**17,868**	**-**	**-**	**682**	**1,158**	**3,130,493**
Campseg (i)	-	1,429	(63)	-	-	-	-	-	-	-	-	1,366
Trademark (i)	-	933	3,944	-	-	-	-	-	-	-	-	4,877
Control	-	48,024	56,409	-	-	-	-	-	-	-	-	104,433
Lyon	-	59,010	13,762	8,289	-	-	-	-	-	-	-	81,061
Marfood	-	22,991	39,785	8,884	2,338	-	-	-	-	-	-	73,998
Invictus		3,241	2,962	778	-	-	-	-	-	-		6,981
GR	-	343,671	240,207	262,419	-	-	52,171	21,387	23,634	-	-	943,489
Bussiness combination effect	**-**	**479,299**	**357,006**	**280,370**	**2,338**	**-**	**52,171**	**21,387**	**23,634**	**-**	**-**	**1,216,205**
Other additions	-	-	-	-	-	-	7,051	30	30	38	-	**7,149**
Balance as at September 30, 2024	**66,970**	**2,346,965**	**1,240,286**	**538,939**	**24,038**	**12,600**	**77,090**	**21,417**	**23,664**	**720**	**1,158**	**4,353,847**

	Incorporation of shares	Surplus value: Goodwill	Surplus value: Customers portfolio	Surplus value: Brands	Surplus value: Non-compete agreement	Surplus value: Software	Software	Others	Provision of surplus value and goodwill	Total
Balance as at December 31, 2022	**66,970**	**1,627,681**	**734,991**	**214,070**	**21,700**	**3,268**	**11,636**	**682**	**1,158**	**2,682,156**
Evertical	-	(236)	1,146	122	-	-	-	-	-	1,032
Global Serviços	-	(29)	142	25	-	-	-	-	-	138
Engie	-	-	11,951	-	-	-	-	-	-	11,951
Compart	-	51,037	23,443	5,999	-	8,999	-	-	-	89,478
Maestro	-	2,373	1,010	-	-	315	-	-	-	3,698
Bussiness combination effect	**-**	**53,145**	**37,692**	**6,146**	**-**	**9,314**	**-**	**-**	**-**	**106,297**
Other additions	-	-	-	-	-	-	(94)	-	-	**(94)**
Balance as at September 30, 2023	**66,970**	**1,680,826**	**772,683**	**220,216**	**21,700**	**12,582**	**11,542**	**682**	**1,158**	**2,788,359**

(i) The movements refer to adjustments in the statement of financial position of companies acquired in fiscal year ended 2023, which were within the measurement period, as instructed by CPC 15 (R1) / IFRS 3, and which underwent evaluation and measurement of surplus value allocation in 2024.

c. Changes in accumulated amortization

	Customers portfolio	Brands	Non-compete agreement	Software	Signing bonus	Franchising	Others	Total
As at December 31, 2023	**(350,235)**	**(54,623)**	**(24,206)**	**(13,583)**	**-**	**-**	**(530)**	**(443,177)**
Amortization	(77,500)	(36,086)	4,674	(3,147)	(215)	(700)	-	(112,974)
From acquired companies	-	-	-	(43,911)	(14,114)	(12,258)	-	(70,283)
Write-offs	-	-	-	527	-	-	-	527
As at September 30, 2024	**(427,735)**	**(90,709)**	**(19,532)**	**(60,114)**	**(14,329)**	**(12,958)**	**(530)**	**(625,907)**

	Customers portfolio	Brands	Non-compete agreement	Software	Others	Total
As at December 31, 2022	**(289,580)**	**(24,640)**	**(7,357)**	**(8,228)**	**(530)**	**(330,335)**
Amortization	(62,975)	(7,430)	(6,983)	(559)	-	(77,947)
Others	-	-	-	24	-	24
As at September 30, 2023	**(352,555)**	**(32,070)**	**(14,340)**	**(8,763)**	**(530)**	**(408,258)**

d. Impairment test for CGUs containing goodwill

The Group evaluated the recoverability of the book value of goodwill and other assets with an indefinite useful life, using the concept of "Value in Use", through a discounted cash flow model, representative of the sets of tangible and intangible assets used in the production and sale of products/services to its customers.

For the purposes of the impairment test, goodwill (goodwill, trademarks, merger of shares and non-compete agreement) was allocated to the Group's cash-generating units (CGU) (operating divisions) that refers to the agglutination of companies, by CNPJ and preponderance of businesses.

The base date of the impairment test was June 30, 2024 and did not include intangible assets acquired as at July 1, 2023, in the amount of R$ 1,206,312. Thus, this amount is not allocated to any of the CGUs. Below is a table containing a summary of the main intangible assets that were subjected to the impairment test carried out by the Group during the fiscal year:

Useful life	09/30/2024			09/30/2023		
	Undefined	**Defined**	**Total**	**Undefined**	**Defined**	**Total**
Goodwill and merger of shares						
Security	499,768	-	499,768	499,768	-	499,768
Facilities	387,856	-	387,856	422,817	-	422,817
Meals	67,626	-	67,626	67,626		67,626
Maintenance	357,462	-	357,462	290,515	-	290,515
Logistics	54,620	-	54,620	54,620		54,620
Electronic Security	55,397	-	55,397	85,010	-	85,010
Human Resources	323,673	-	323,673	273,478		273,478
	1,746,402	**-**	**1,746,402**	**1,693,834**	**-**	**1,693,834**
Non-compete agrément						
Security	-	4,045	4,045	-	4,813	4,813
Facilities	318	1,447	1,765	318	4,549	4,867
Maintenance	-	7,447	7,447	-	5,695	5,695
Electronic Security	-	58	58	-	126	126
	318	**12,997**	**13,315**	**318**	**15,183**	**15,501**
Brands						
Security	55,379	13,972	69,351	55,379	16,572	71,951
Facilities	10,243	7,386	17,629	10,243	16,507	26,750
Maintenance	-	3,258	3,258	-	-	-
Electronic Security	-	4,208	4,208	55	5,485	5,540
Logistics	55	3,182	3,182	-	4,730	4,730
Human Resources	-	66,236	66,236	-	67,947	67,947
	65,677	**98,242**	**163,919**	**65,677**	**111,241**	**176,918**
Customers portfolio						
Security	-	89,844	89,844	-	121,187	121,187
Facilities	-	52,455	52,455	-	65,227	65,227
Meals	-	595	595	-	4,172	4,172
Maintenance	-	82,705	82,705	-	59,066	59,066
Electronic Security	-	16,376	16,376	-	37,433	37,433
Logistics	-	14,647	14,647	-	16,724	16,724
Human Resources	-	118,272	118,272	-	108,064	108,064
	-	**374,894**	**374,894**	**-**	**411,873**	**411,873**
Fixed assets						
Facilities	-	1,869	1,869	-	38,116	38,116
Maintenance	-	26,679	26,679	-	21,550	21,550
Human Resources	-	283	283	-	-	-
	-	**28,831**	**28,831**	**-**	**59,666**	**59,666**
Total	**1,812,397**	**514,964**	**2,327,361**	**1,759,829**	**597,963**	**2,357,792**

The main assumptions used to estimate recoverable value are set out below. The values assigned to the key assumptions represent the assessment of future trends in relevant industries and were based on historical data from internal and external sources.

	Security	Facilities	Meals	Maintenance	Logistics	Electronic Security	Human Resources
In percentage – 2024							
WACC rate (a)	12.0	12.0	11.7	12.0	12.0	12.0	12.0
Leverage of CGU	15.4	15.4	89.1	15.4	15.4	15.4	15.4
Perpetuity growth rate (after 10 years of projected cash flow)	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Average growth in net revenue	6.4	7.4	6.4	10.6	9.3	9.2	5.1
EBITDA Margin	7.8	13.7	16.4	16.6	7.4	32.2	12.9
Working capital in % of net revenue	(0.9)	12.1	15.2	42.4	15.9	4.1	16.5
Projection years	7	8	10	9	8	8	9
In percentage – 2023							
WACC rate (a)	11.9	11.9	12.1	11.9	11.9	11.9	11.9
Leverage of CGU	12.5	12.5	77.7	12.5	12.5	12.5	12.5
Perpetuity growth rate (after 10 years of projected cash flow)	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Average growth in net revenue	7.0	7.6	8.2	9.7	7.5	9.4	5.8
EBITDA Margin	9.4	15.0	16.3	12.1	11.9	35.0	13.3
Working capital in % of net revenue	4.0	10.6	12.8	9.8	11.7	17.1	16.1
Projection Years	10	10	10	10	10	10	10

(a) WACC Weighted Average Cost of Capital is calculated based on the CAPM (Capital Asset Leveraging Model) model using a market beta, leverage, risk free, market premium, size risk and the Group's financing cost.

According to the assumptions presented above, for the application of the methodology of the discounted future cash flow, in order to verify the possible loss to recoverable value, a financial projection was prepared for the period from July 2023 to June 2033. Management deems it appropriate to use the ten-year period based on its past experience in accurately preparing projections of its cash flow. Such understanding is in accordance with CPC 01 (R1) / IAS 36.

Based on the annual recovery test of intangible assets, prepared in accordance with the projections made on the financial statements as at June 30, 2024, no possible losses or indications of losses were identified, as the estimated recoverable value of each CGU exceeds the net carrying value on the valuation date. It is worth mentioning that the Company will monitor the earnings projections and growth prospects during the fiscal year ended December 31, 2024.

20 Trade payable

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Trade payable	34	-	401,062	173,197
Drawn risk operations (a)	-	-	102,448	-
Total	**34**	**-**	**503,510**	**173,197**

(a) Refers to financial transactions in which a supplier receives the value of a sale on credit in advance, with the risk of default assumed by a financial institution. These operations do not significantly alter the purchase conditions, such as payments, prices and terms negotiated with suppliers, maintaining usual market practices. They allow suppliers to better manage their cash flow, which strengthens their commercial relationship with the Group. In addition, these transactions do not generate expenses for the Group or result in an interest gain shared with the financial institution.

21 Loans

a. Breakdown of balances

			Consolidated	
Credit facilities used	**Annual interest rate**	**Currency**	**09/30/2024**	**12/31/2023**
Working capital	CDI + up to 2%	BRL	96,086	139,118
Working capital	CDI + 2.1% to 2.5%	BRL	124,187	168,017
Working capital	CDI + 2.6% to 3.0%	BRL	1,055	4,214
Working capital	Prefixed 8.7% to 8.9%	BRL	3,232	7,541
Working capital (i)	SOFR + 2.09%	USD	787,494	112,194
Commercial papers	CDI + 1.94%	BRL	-	5,658
Transaction costs			(5,016)	-
Total			**1,007,038**	**436,742**
Debt			146,863	169,079
Costs incurred with issuance			(731)	-
Current			**146,132**	**169,079**
Debt			865,191	267,664
Costs incurred with issuance			(4,285)	-
Non-current			**860,906**	**267,663**

(i) The Group has loans operations in foreign currency denominated in US$ (US Dollar), but with swap in amount consistent with the estimated future cash flow, eliminating the foreign currency variation and converting the entire operation to 100% of the Interbank Deposit Certificate (CDI) rate, plus interest of 1.40% to 2.47% per year, in compliance with risk management criteria. See note nº 32 (c).

The amounts recorded in non-current liabilities as at September 30, 2024 present the following amortization schedules until 2031:

Maturity	09/30/2024
2025 (from october)	25,225
2026	124,936
2027	90,306
2028	146,417
2029	212,345
2030	151,978
2031	113,984
Total	**865,191**

Guarantees

The balances of working capital loans are subject to the financial charges mentioned in the table and are substantially guaranteed by fiduciary assignments of receivables with simple domicile without balance withholding.

The commercial notes are guaranteed universally by the Company.

b. Changes in balance

	Consolidated	
	2024	**2023**
As at January 1,	**436,742**	**634,924**
Loans new agreements	1,900,000	-
Agreements from acquired companies	144,659	3,894
Provisioned exchange variation	75,363	(5,575)
Costs incurred with the issuance	(5,194)	-
Appropriation of costs incurred with the issuance of debentures	178	-
Provisioned interest and charges	59,642	52,217
Payments		
Principal	(1,447,038)	(149,922)
Interest paid	(157,314)	(60,769)
As at September 30,	**1,007,038**	**474,769**

c. Restrictive contractual clauses in loans (covenants)

The Group holds secured bank loans that, according to the terms of the contract, will be paid in installments over the next four years, except from of contracts signed with Banco Bradesco in December 2017, all contracts contain covenants that are monitored in a timely manner and establish that at the end of each fiscal year the group's net debt amount must be less than or equal to a multiple ranging from 2,5 to 3,5 times its EBITDA for the same fiscal year, observing that for the cases of covenants with net debt limit established at 2,5 times, in case of operational leverage proven generated by acquisitions in a given fiscal year, the financial index corresponding to the same fiscal year, exclusively, should be less than or equal to 3,5 times its EBITDA.

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22 Debentures

	Consolidated	
	09/30/2024	12/31/2023
Current liabilities		
Issuance of guaranteed debt securities	348,107	316,396
Issuance transaction costs	(9,929)	(6,949)
	338,178	**309,447**
Non-current liabilities		
Issuance of guaranteed debt securities	3,862,499	2,299,999
Issuance transaction costs	(26,462)	(15,697)
	3,836,037	**2,284,302**
Total	**4,174,215**	**2,593,749**

In November 2019, the Group, through its subsidiary Top Service Serviços e Sistemas S.A., carried out the first issuance of private debt securities, in the form of simple debentures, non-convertible into shares, of the security interest type, with additional personal guarantee, in a single series, for public distribution, with limited distribution efforts in accordance with of CVM instruction nº 476 and other legal and regulatory provisions, being, therefore, in accordance with article 6 of CVM Instruction nº 476/2009, automatically exempted from the distribution register covered by Article 19 of Law nº 6,385/76, The offer is registered with Anbima - Brazilian Association of Financial and Capital Markets Entities under Chapter VIII of the Anbima Code. The debentures were registered with unit par value of R$ 1,00, for the issued and traded amount of R$ 500,000 (five hundred thousand) debentures, with the transaction amounting to R$ 500,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 1.60% p.a.

In December 2021, through its subsidiary Top Service Serviços e Sistemas S.A., carried out the third issuance of private debt securities, in the form of simple debentures, non-convertible into shares, of the security interest type, with additional personal guarantee, in a single series, for public distribution, with limited distribution efforts in accordance with of CVM instruction n° 476 and other legal and regulatory provisions, being, therefore, in accordance with article 6 of CVM Instruction n° 476 automatically exempted from the distribution register covered by Article 19 of Law n° 6,385/76. The offer is registered with Anbima - Brazilian Association of Financial and Capital Markets Entities under Chapter VIII of the Anbima Code. The debentures were registered with unit par value of R$ 1,00, for the issued and traded amount of R$ 750,000 (seven hundred and fifty thousand) debentures, with the transaction amounting to R$ 750,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 2.15% p.a.

In December 2022, through its subsidiary Top Service Serviços e Sistemas S.A., carried out the second issuance of private debt securities, in the form of simple debentures, non-convertible into shares, of the security interest type, with additional personal guarantee, in a single series, for public distribution, with limited distribution efforts in accordance with of CVM instruction n° 476 and other legal and regulatory provisions, being, therefore, in accordance with article 6 of CVM Instruction n° 476, automatically exempted from the distribution register covered by Article 19 of Law n° 6,385/76, The offer is registered with

Anbima - Brazilian Association of Financial and Capital Markets Entities under Chapter VIII of the Anbima Code. The debentures were registered with a unit par value of R$ 1,00, for the issued and traded amount of 1,500,000 (one million and five hundred thousand) debentures, with the transaction amounting to R$ 1,500,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 2.15% p.a.

In June 2024, the Group, through its subsidiary In Haus Industrial e Serviços de Logística S.A., carried out the first issuance of private debt securities, constituted in the form of simple debentures not convertible into shares, unsecured, with additional personal guarantee, in a single series, for public distribution, under the rite of automatic registration, pursuant to CVM Resolution No. 160. The offering is registered with Anbima - Brazilian Association of Financial and Capital Markets Entities under the terms of articles 15 and 16 of the Rules and Procedures for Public Offerings, and under the terms of article 2, item VI, article 9 and article 19 of the Anbima Code. The debentures were booked with a unit face value of R$ 1, an amount issued and negotiated of 1,750,000 (one million, seven hundred and fifty thousand) debentures and an amount of the operation in the amount of R$ 1,750,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certific (CDI) + 1.90% p.a.

a. Terms and debt repayment schedule

The remuneration shall be paid, without prejudice to payments as a result of early maturity, and the optional early redemption and the offer of full early redemption of the Debentures, pursuant to the deed of Issuance. The balance of the nominal unit value of the first and second issuance debentures will be amortized, in 20 (twenty) quarterly and successive installments, from the eighth quarter of grace, while the third issuance is 16 successive quarterly installments from the 12 grace quarters, The net resources obtained by the Group with the issuance will be used for cash reinforcement.

The debentures will have a fiduciary guarantee under the terms of article 822 of Law nº 10,406/2002. The Company provides sureties in favor of the debenture holders, The debentures of the second and third issuance are only secured by GPS Participações e Empreendimentos S.A. in favor of debenture holders.

The table below highlights the characteristics defined for the first, second, third and fourth issuance carried out:

Issuance	Series	Beginning	Maturity	DI + spread p,a,	Number of securities	Unit par value	Total amount issued	Position on 09/30/2024
First	Single	11/20/2019	10/25/2026	12.00%	500,000	1	500,000	229,950
Second	Single	12/27/2021	10/25/2028	12.55%	750,000	1	750,000	652,312
Third	Single	12/28/2022	10/18/2029	12.55%	1,500,000	1	1,500,000	1,538,518
Fourth	Single	06/27/2024	06/25/2031	12.30%	1,750,000	1	1,750,000	1,789,826
Total					**4,500,000**	**1**	**4,500,000**	**4,210,606**

Issuance	Series	Beginning	Maturity	DI + spread p,a,	Number of securities	Unit par value	Total amount issued	Position on 12/31/2023
First	Single	11/20/2019	10/25/2026	14.57%	500,000	1	500,000	307,027
Second	Single	12/27/2021	10/25/2028	15.12%	750,000	1	750,000	768,360
Third	Single	12/28/2022	10/18/2029	15.12%	1,500,000	1	1,500,000	1,541,007
Total					**2,750,000**	**1**	**2,750,000**	**2,616,394**

Maturity	09/30/2024
2025 (from october)	62,500
2026	625,000
2027	524,999
2028	900,000
2029	875,000
2030	500,000
2031	375,000
Total	**3,862,499**

b. Restrictive contractual clauses (covenants)

The deed of debentures contains covenants, which are monitored in a timely manner and establish that at the end of each fiscal year, the amount of net financial debt divided by EBITDA for the respective year must be less than or equal to 2.5 times, observing that, in case of operational leverage proven generated by acquisitions in a given fiscal year, the financial index corresponding to the same fiscal year, should be less than or equal to 3.5 times.

c. Changes in balances

	Consolidated	
	2024	**2023**
As at January 1,	**2,593,749**	**2,661,200**
Issuance	1,750,000	-
Cost incurred with issuance	(19,437)	-
Settlement of cost incurred with issuance of debenture	5,692	3,738
Provisioned interest and charges	285,420	291,549
Payments		
Principal	(187,339)	(75,000)
Interest	(253,870)	(250,014)
As at September 30,	**4,174,215**	**2,631,473**

23 Leases payable

The Group has lease operations for the use of properties as administrative headquarters in several geographic regions of the Brazilian territory, where it provides property security, maintenance and cleaning services of its customers' service areas.

	Consolidated	
	09/30/2024	12/31/2023
Current liabilities		
Leases payable	84,342	78,779
Interest to be allocated	(15,038)	(15,463)
	69,304	**63,316**
Non-current liabilities		
Leases payable	256,160	272,404
Interest to be allocated	(26,265)	(33,145)
	229,895	**239,259**
Total	**299,199**	**302,575**

The lease payable is initially measured at the present value of lease payments that are not made on the start date of each contract, discounted at the interest rate implicit in the lease or, if that rate cannot be determined immediately, at the Group's incremental loan rate. Generally, the Group uses its incremental loan rate as a discount rate.

a. Assumptions for obtaining the incremental rate

The Group determines its incremental rate on leases by obtaining interest rates projected and disclosed by B3, which consider the relationship between the SELIC and DI rates and external sources of financing, and by making some adjustments to reflect the terms of the agreement and the type of asset leased.

		09/30/2024	
Consolidated	**Incremental annual rate %**	**Par value**	**Carrying value**
Leases payable by right-of-use assets	6.1	340,502	340,502
Total (i)		**340,502**	**340,502**

		12/31/2023	
Consolidated	**Incrimental annual date %**	**Par value**	**Carrying value**
Leases payable by right-of-use assets	6 – 7.6	351,183	351,183
Total (i)		**351,183**	**351,183**

(i) The amounts are increased by interest incurred in the fiscal year.

b. Amortization schedule for lease liabilities

The distribution by maturity is shown below:

	09/30/2024		
Consolidated	Minimum future lease payments	Interests	Present value of minimum lease payments
Under a year	84,342	(15,038)	69,304
From one to five years	109,568	(10,043)	99,525
More than five years	146,592	(16,222)	130,370
Total	**340,502**	**(41,303)**	**299,199**

	12/31/2023		
Consolidated	Minimum future lease payments	Interests	Present value of minimum lease payments
Under a year	78,779	(15,463)	63,316
From one to five years	254,144	(30,316)	223,828
More than five years	18,260	(2,829)	15,431
Total	**351,183**	**(48,608)**	**302,575**

c. Changes in lease liabilities

	2024	2023
As at January 1,	**302,575**	**69,895**
Additions	16,945	115,577
From acquisition	28,309	3,118
Appropriate interest	13,214	2,796
Payments	(60,465)	(19,279)
Write-offs	(1,379)	(12,318)
As at September 30,	**299,199**	**159,789**

24 Payroll and social charges

	Consolidated	
	09/30/2024	12/31/2023
Salaries and wages	338,538	258,897
Social charges	219,393	189,224
Provision for vacation and social charges	635,625	520,392
Provision for 13th salary and social charges	357,859	-
Provision for bonus (a)	114,078	155,762
Total	**1,665,493**	**1,124,275**

(a) The changes of the provision for bonuses can be presented as follows:

	2024	2023
As at January 1,	**155,762**	**125,180**
Provision from acquired companies	8,319	-
Write-off of provision for payment	(158,454)	(127,998)
Constitution of the provision	108,451	98,670
As at September 30, (i)	**114,078**	**95,852**

(i) The amount of the provision for bonus is presented net of pro-labore's advance at R$ 21,923 (R$ 6,983 as at December 31, 2023).

25 Income tax and social contribution

a. Breakdown of current and deferred tax credits

The parent company and certain subsidiaries present the following balances to be offset, deducted or added in the calculation basis of future taxable income to be assessed based on taxable income. Additionally, there are differences to be deducted in future fiscal years, as indicated below:

	Note	09/30/2024 Total basis	09/30/2024 Calculation basis	09/30/2024 Basis of deferred income not constituted	12/31/2023 Total basis	12/31/2023 Calculation basis	12/31/2023 Basis of deferred income not constituted
		Consolidated					
Credits to be offset with future taxable income:							
Tax losses and negative basis of social contribution		195,504	195,504	-	210,568	210,568	-
Business combinations effects:							
Goodwill portion amortized for tax purpose on future profitability		(423,255)	(423,255)	-	(349,293)	(349,293)	-
Accounting amortization of surplus value allocation with defined useful life prior to Law nº 11,638/07		5,007	5,007	-	5,007	5,007	-
Amortization of surplus value allocation with defined useful life		110,314	110,314	-	120,987	120,987	-
Amortization of customers portfolio, brands, non-compete agreement and property equipment		380,334	380,334	-	301,899	301,899	-
Adjustment to fair value - acquisition debt		50,936	50,936	-	34,191	34,191	-
Temporary differences:							
Constitution of provision for expected loss of services billed and to be billed	10	213,736	197,895	15,841	94,789	82,107	12,682
Constitution of provision for credit loss from contractual withholding	10	2,569	2,569	-	2,569	419	2,150
Provision for labor agreement or execution	28(a)	296,121	272,839	23,282	242,421	197,110	45,311
Provision for tax agreement or execution	28(a)	1,144,800	1,142,235	2,565	526,546	522,310	4,236
Provision for civil agreement or execution	28(a)	64,856	50,607	14,249	46,381	29,638	16,743
Graber indemnity assets	28(d)	(6,150)	(6,150)	-	(63,000)	(63,000)	-
Selic indebtedness on IRPJ and CSLL update	12	(18,410)	(16,216)	(2,194)	(17,562)	(16,628)	(934)
Provision for variable remuneration	24	114,078	107,503	6,575	155,762	150,804	4,958
Derivative instruments - unrealized swap	32(c)	14,894	14,894	-	8,970	8,970	-
Sub judice taxes	28(b)	600,738	543,456	57,282	493,267	427,511	65,756
Other temporary differences (i)		42,986	102,572	(77,522)	60,696	44,462	16,234
Calculation basis		-	2,731,044	-		1,707,062	
Deferred income tax and social contribution assets (34%)		-	**928,555**	-		**580,401**	
Total deferred tax assets		-	1,080,066	-		726,234	
Total deferred tax liabilities		-	(151,511)	-		(145,833)	
Net deferred tax assets		-	**928,555**	-		**580,401**	

(i) Refers to the provision of undelivered invoices, depreciation variation, and provision of tax credits.

The tax loss and the negative calculation basis of the social contribution do not have limitation periods, and their offsetting is limited to 30% of the calculation bases to be determined in each future base year. Deferred tax liabilities refer to the tax amortization of future profitability goodwill related to merged subsidiaries and will only be realized in the event of investment disposal or write-off due to impairment.

b. Changes in deferred tax assets and liabilities balances (consolidated)

						Balance as at September 30, 2024		
	Net Balance as at January 1, 2024	**Recognized in statement of profit or loss**	**Recognized in equity**	**Acquired M&A**	**Adjustments acquired previous year**	**Net debt**	**Deferred tax assets**	**Deferred tax liabilities**
Credits to be offset with future taxable income:								
Tax losses and negative basis of social contribution	71,593	(5,122)	-	-	-	66,471	66,471	-
Business combinations effects:								
Goodwill portion amortized on future profitability	(118,759)	(25,148)	-	-	-	(143,907)	-	(143,907)
Accounting amortization of surplus value allocation with defined useful life prior to Law nº 11,638/07	1,702	-	-	-	-	1,702	1,702	-
Amortization of surplus value allocation with defined useful life	41,136	(3,629)	-	-	-	37,507	37,507	-
Amortization of customers portfolio, brands, non-compete agreement and property and equipment	102,646	26,668	-	-	-	129,314	129,314	-
Adjustment to fair value - acquisition debt	11,625	-	5,692	-	-	17,317	17,317	-
Temporary differences:								
Provision for expected loss of services billed and to be billed	27,916	26,589	-	12,779	-	67,284	67,284	-
Constitution of provision for credit loss from contractual withholding	142	731		-	-	873	873	-
Provision for labor agreement or execution	67,017	10,854	-	14,894	-	92,765	92,765	-
Provision for tax agreement or execution	177,585	157,784	-	52,991	-	388,360	338,360	-
Provision for civil agreement or execution	10,077	(1,720)	-	8,849	-	17,206	17,206	-
Graber indemnity assets	(21,420)	19,329	-	-	-	(2,091)	-	(2,091)
Income tax and social contribution credit arising from the Selic update on tax overpayments	(5,654)	141	-	-	-	(5,513)	-	(5,513)
Provision for variable remuneration	51,274	(20,174)	-	5,452	-	36,552	36,552	-
Derivative instruments - unrealized swap	3,050	4,028	(2,013)	-	-	5,065	5,065	-
Sub judice taxes	145,354	(136,383)	-	175,804	-	184,775	184,775	-
Other temporary differences (i)	15,117	13,096	-	8,815 (i)	(2,153)	34,875	34,875	-
Assets (liabilities) net taxes	**580,401**	**67,044**	**3,679**	**279,584**	**(2,153)**	**928,555**	**1,080,066**	**(151,511)**

(i) Refers to the provision for unposted invoices and depreciation difference of property equipment.

	Net Balance as at January 1, 2023	Recognized in statement of profit or loss	Recognized in equity	Acquired M&A	Others (i)	Balance as at September 30, 2023		
						Net debt	Deferred tax assets	Deferred tax liabilities
Credits to be offset with future taxable income:								
Tax losses and negative basis of social contribution	58,285	5,981	-	-	-	64,266	64,266	-
Business combinations effects:								
Goodwill portion amortized on future profitability	(88,302)	(18,606)	-	-	-	(106,908)	-	(106,908)
Accounting amortization of surplus value allocation with defined useful life prior to Law nº 11,638/07	1,702	-	-	-	-	1,702	1,702	-
Amortization of surplus value allocation with defined useful life	46,001	(3,520)	-	-	-	42,481	42,481	-
Amortization of customers portfolio, brands and property and equipment	77,670	14,096	-	-	-	91,766	91,766	-
Adjustment to fair value - acquisition debt	4,636	-	5,410	-	-	10,046	10,046	-
Temporary differences:								
Provision for expected loss of services billed and to be billed	31,265	26,615	-	247	-	58,127	58,127	-
Constitution of provision for credit loss from contractual withholding	1,457	(731)	-	-	-	726	726	-
Provision for labor agreement or execution	71,496	(5,578)	-	119	-	66,037	66,037	-
Provision for tax agreement or execution	122,952	36,408	-	4,659	-	164,019	164,019	-
Provision for civil agreement or execution	11,620	775	-	-	-	12,395	12,395	-
Graber indemnity assets	(19,839)	(1,207)	-	-	-	(21,046)	-	(21,046)
Income tax and social contribution credit arising from the Selic update on tax overpayments	(5,971)	119	-	-	-	(5,852)	-	(5,852)
Provision for variable remuneration	42,561	(11,056)	-	-	-	31,505	31,505	-
Derivative instruments - unrealized swap	48	2,040	620	-	-	2,708	2,708	-
Sub judice Taxes	151,670	6,970	-	23,610	-	182,250	182,250	-
Other temporary differences	(3,131)	6,615	-	(1,229)	(3,505)	(1,250)	-	(1,250)
Assets (liabilities) net taxes	**504,120**	**58,921**	**6,030**	**27,406**	**(3,505)**	**592,972**	**728,028**	**(135,056)**

(i) Refers to the provision for unposted invoices and depreciation difference of property equipment. Deferred income tax and social contribution relating to the spin-off of the company GPS SP to GRABER which will be constituted after the delivery of the accessory obligation informing the special event that occurred, as the demerged company had an unrecognized tax loss.

c. Reconciliation of income tax and social contribution with the corresponding expenses in the income

The reconciliation between income tax (IRPJ) and social contribution (CSLL) at the nominal and effective tax rates is shown below:

	Parent Company		Consolidated	
	09/30/2024	**09/30/2023**	**09/30/2024**	**09/30/2023**
Net income for the period	421,633	391,415	427,670	394,583
Equity-accounted investees	(421,867)	(391,738)	-	-
Adjusted accounting (loss) profit without equity-accounted	(234)	(323)	427,670	394,583
(IRPJ/CSLL)	31	63	185,991	174,161
Loss (profit) before income tax and social contribution	**(203)**	**(260)**	**613,661**	**568,744**
Income tax and social contribution at nominal rate (34%)	69	88	(208,645)	(193,373)
(Additions) / Permanent Exclusions (i)	(127)	(94)	11,704	9,016
Donations / Worker's Meal Program (PAT) / additional (ii)	9	12	7,132	4,536
Lei do bem (tax incentive for technological innovation - law 11,196/05)	-	-	2,568	3,491
Others (iii)	18	(69)	1,250	2,169
Income tax and social contribution expenses	**(31)**	**(63)**	**(185,991)**	**(174,161)**
Current taxes	(31)	(63)	(253,035)	(233,082)
Deferred taxes	-	-	67,044	58,921
Effective rate	**15.27%**	**(24.23%)**	**30.31%**	**30.62%**

(i) Permanent additions are made up of traffic fines, union dues, gifts, and infraction notice fines, Permanent deletions are comprised of chargebacks, discounts, and credit corrections,

(ii) These refers to deductions incurred in the period as set forth in the IRPJ regulations

(iii) The differences and non-constituted tax loss of companies with no prospect of future profitability.

26 Tax obligations

	Parent Company		Consolidated	
	09/30/2024	**12/31/2023**	**09/30/20234**	**12/31/2023**
Social Integration Program Contribution (PIS)	-	-	4,965	2,746
Social Security Financing Contribution (COFINS)	2	3	20,800	14,109
Tax on the Circulation of Goods and Provision of Services (ICMS)	-	-	16,254	4,786
Tax Over Service Rendered (ISSQN)	-	-	130,887	98,840
Others	-	-	2,107	1,208
Total	**2**	**3**	**175,013**	**121,689**

27 Tax payment through installments agreement

		Consolidated	
Type	**Monthly financial charges**	**09/30/2024**	**12/31/2023**
REFIS IV	SELIC	15,309	20,812
PPI	SELIC	10,305	8,943
Simplified Social Security	SELIC	54,286	28,925
Total		**79,900**	**58,680**
Current		**26,560**	**21,882**
Non-current		**53,340**	**36,798**

The Group has REFIS IV-type installment plans, referring to Law nº 11,941/09, Law nº 12,973/14 and Law nº12,996/14 administered by the RFB (Brazilian Federal Revenue Office) and PGFN (Office of the General Counsel for the National Treasury), as well as municipal PPI in the city of Sao Paulo and in 2017 based on Law nº 13,496/17, the simplified installment plans were included in the "NEW REFIS" known as PERT (Special Program Tax Regularization) and administered by the RFB and PGFN.

Change in the amounts due is shown below:

	Parent Company		Consolidated	
	2024	**2023**	**2024**	**2023**
As at January 1,	**-**	**47**	**58,680**	**67,870**
Financial charges	-	1	3,710	5,704
Payments made of principal	-	(47)	(16,088)	(15,399)
Payments made of interest	-	(1)	(5,275)	(1,975)
From acquired companies	-	-	38,873	1,325
New installments	-	-	-	1,222
As at September 30,	**-**	**-**	**79,900**	**58,747**

The non-current installments have the following maturity schedule:

Year	**09/30/2024**
2025 (from october)	23,425
2026	15,409
2027	10,327
2028 onwards	4,179
Total	**53,340**

GRUPO GPS

28 Provision for contingencies, indemnification assets, judicial deposits and sub judice taxes

	Consolidated	
	09/30/2024	12/31/2023
Provision for tax, civil and labor risks (a)	1,842,263	998,631
Sub judice taxes (b)	649,831	493,267
Total	**2,492,094**	**1,491,898**

a. Provision for tax, civil and labor risks

The Group is subject to various legal proceedings and tax, labor and civil administrative procedures. As at September 30, 2024, the Group had a provision equivalent to R$ 1,842,263 (R$ 998,631 as at December 31, 2023), considered adequate and sufficient by management based on legal advisor's opinions.

	Consolidated	
	09/30/2024	12/31/2023
Labor (i)	296,122	242,421
Tax (ii)	385,336	92,991
Civil (iii)	64,856	46,381
“S” System (iv)	588,434	433,555
Perse (vi)	201,087	-
Monetary update of “S” System (iv)	141,499	90,535
Monetary update Perse (vi)	27,780	-
Provision for tax, civil and labor risks	**1,705,114**	**905,883**
Allocation of contingent liabilities (v)	137,149	92,748
Total	**1,842,263**	**998,631**

(i) The main demands of labor demands are: differences in overtime, additional dangerousness, unhealthiness and additional nocturnal.

(ii) The main nature of the demands is: (i) non- homologation of tax credits of IRPJ, CSLL, PIS and COFINS declared in PER/DCOMP; (ii) non-homologation of INSS credits used in PER/DCOMP for INSS compensation; (iii) questioning about non-collection/retention of the ISS; (iv) no incidence of INSS on indemnity funds (vacation, 1/3 vacation sums, 15 days prior to sickness or accident aid, indemnified notice).

(iii) The main civil proceedings do not involve individually relevant values and are mainly related to: (i) contractual discussions with customers and (ii) reparation for material damage.

(iv) For compulsory contributions to the "S" System, the Group has 29 lawsuits that support 42 companies, of which 23 companies are active and 19 companies have been extinguished by incorporation, being succeeded by companies that hold decisions, The lawsuits in question have injunctions/sentences, which allow the limitation of the INSS calculation basis to 20 times the highest minimum wage in force, with regarding to the payment for the institutions SENAC, SESC, SESI, SENAI, SEBRAE, INCRA and education salary. For certain companies/actions, the success is partial and covers only part of these third parties, and in cases of use of decisions, the differences were provisioned considering the start of use in January 2021. As at March 13, 2024, the date of the judgment of the Theme under No. 1,079 ("Define whether the limit of 20 (twenty) minimum wages is applicable to the calculation of the calculation basis of parafiscal contributions collected on behalf of third parties", at which time the modulation of the effects of the judgment was fixed, authorizing taxpayers with judicial and/or administrative action with a favorable pronouncement (judicial or administrative), the right to apply the limitation of the calculation basis to 20 minimum wages, until the date of publication of the judgment (05/02/2024). As at September 11, 2024, the 1st section of the Superior Court of Justice rejected 9 motions for clarification filed against the judgment that had, among their objectives, to change the modulation, overturning the limit of 20 minimum wages for the contribution to the cost of the S System. In view of the new decisions, the

Company's Management, together with its internal and external legal advisors, began discussions and evaluations of the subject, considering the particularities of each of the various companies that are part of the GPS Group in order to determine whether there are new elements that alter the current probable loss risk classification assigned by its internal and external legal advisors. Given the relevance, complexity and number of companies of the GPS Group that are part of the analyses, including the GR Group, whose control was assumed by the Company on June 1, 2024, the reviews and discussions remain ongoing until the Ministers of the Federal Supreme Court conclude the judgment of the extraordinary appeal, and the Company aims to conclude them by December 31, 2024, at which time the Company will reassess the estimated loss and consequent maintenance or reversal of the provision. The risk related to the companies GR Serviços de Alimentação Ltda and Clean Mall Serviços Ltda, in the amount of R$ 139,579, is subject to partial indemnification (see Note 28d, ii, (a)).

(v) Refers to an allocation made in the acquisitions of companies, recognized in the acquiring company, broken down in a PPA - Purchase Price Allocation report, arising from legal processes and risks raised in due diligence of civil, labor and tax spheres evaluated with a possible expectation of loss.

(vi) As at April 2022, the subsidiary GR Serviços de Alimentos, joined the emergency program to resume the events sector (PERSE), as described in law 14,148/21, starting to apply a zero rate for the Corporate Income Tax (IRPJ), the Social Contribution on Net Profit (CSLL), the Contribution for the Financing of Social Security (COFINS) and the Contribution to the Social Integration Program (PIS). In January 2023, after the publication of Ordinance No. 11,266, CNAE 5620-1/01 was no longer provided for, changing restrictions on the right to credit. The company appealed through writs of mandamus alleging unconstitutionality, impossibility of reviewing the benefit for a specific period and, under onerous conditions, which were brought together and resulted in 03 (three) active injunctions until then. On July 19, 2024, after new restrictions imposed by law 14,859 of May 22, 2024, the company entered with a new security mandate, obtaining on August 1, 2024, a decision to grant guaranteed GRSA's right to continue to benefit from PERSE, despite the new legislative change, until March 17, 2027. For the benefit practiced from January 1, 2023, the difference for the zeroing of the rate has been subject to provisioning, with the amount of R$ 217,091 referring to facts generated prior to June 1, 2024 and R$ 11,776 referring to the application of PERSE in September 2024.

In accordance with accounting practices, the Group makes provisions for contingencies for which the risk of loss is probable, according to the analysis of its legal advisors.
The main process is:

- Tax lawsuit filed by the Federal Revenue Service of Brazil against the subsidiary Graber, for disallowance of social security compensations (INSS) occurred in 2015 and 2016. Challenge dismissed in 2018, voluntary appeal filed and awaiting judgment. The estimated amount of loss on September 30, 2024 is R$ 42,700 (R$ 63,000 on December 31, 2023). This amount is estimated by legal advisors based on the results of current and expected court proceedings.

Change in provision for contingencies can be summarized as follows:

	Consolidated	
	09/30/2024	**09/30/2023**
As at January 1,	**998,631**	**751,631**
Contingency update against indemnity assets	250	3,550
“S” System	40,307	108,030
Monetary update of “S” System	29,858	45,268
Perse	11,697	-
Monetary update Perse	2,976	-
Provision from acquisition Engie	-	690
Provision from acquisition Compart	-	11,716
Provision from acquisition Lyon	2,284	-
Provision from acquisition Control	15,708	-
Provision from acquisition Marfood	4,702	-
Provision from acquisition Invictus	27	-
Provision from acquisition GR	675,199	-
Others	1,341	150
Reversal of provision	(98,133)	(114,600)
Provision supplement	113,015	108,756
Subtotal	**1,797,862**	**915,191**
Write-off of contingent liabilities (i)	(16,201)	(14,304)
Allocation of contingent liabilities (i)	55,739	4,512
Update of contingent liabilities (i)	4,863	5,258
As at September 30,	**1,842,263**	**910,657**

(i) The movement of contingent liabilities allocation occurred as detailed below:

Consolidated	12/31/2023	Addition	Write-offs	Update	09/30/2024
Fortaleza	44	-	(33)	-	11
Graber	1	-	(1)	-	-
Onseg	14	-	(6)	-	8
Poliservice	28	-	-	-	28
RZF	167	-	(167)	-	-
Algar	7	-	(7)	-	-
Quattro	18	-	(18)	-	-
Jam	521	-	(521)	-	-
Servis	91	-	(8)	-	83
Gol	45	-	-	4	49
BC2	37	-	-	-	37
Sunset	164	-	-	23	187
Conbras	8,983	-	-	488	9,471
Luandre	15	-	-	-	15
ISS	16,368	-	(1,401)	112	15,079
Vivante	6,518	-	(146)	38	6,410
Loghis	56	-	(1)	6	61
Única	1,908	-	11	70	1,989
Rudder	4,300	-	(470)	2,088	5,918
Allis	12,057	-	(4,916)	1,035	8,176
Comau	22,295	-	(4,421)	1,814	19,688
Force	1,186	-	-	(448)	738
Ormec	1,132	-	-	220	1,352
Sulzer	327	-	1	-	328
Global Empregos	5,767	-	(2,146)	305	3,926
Motus	32	-	-	3	35
Evertical	89	-	-	-	89
Engie	2,799	-	(879)	(369)	1,551
Campseg	6,687	-	-	-	6,687
TLSV	369	-	(100)	34	303
Trademark	723	-	(9)	-	714
Control	-	14,733	(533)	(420)	13,780
Lyon	-	6,847	-	10	6,857
Marfood	-	2,901	(430)	(150)	2,321
Invictus	-	804	-	-	804
GR	-	30,454	-	-	30,454
Total	**92,748**	**55,739**	**(16,201)**	**4,863**	**137,149**

Consolidated	12/31/2022	Additions	Write-offs	Update	09/30/2023
Proguarda	86	-	(86)	-	-
Fortaleza	205	-	-	-	205
Graber	1	-	-	-	1
Onseg	14	-	-	-	14
Poliservice	107	-	(34)	-	73
RZF	167	-	-	-	167
Magnus	120	-	(31)	-	89
Algar	67	-	(23)	2	46
Quattro	31	-	-	-	31
Jam	521	-	-	-	521
Servis	157	-	(66)	(2)	89
Polonorte	351	-	-	-	351
Gol	492	-	(422)	3	73
BC2	245	-	(12)	-	233
Sunset	144	-	-	18	162
Conbras	14,873	-	(6,196)	399	9.076
Luandre	613	-	(372)	-	241
ISS	20,498	-	(2,965)	1,713	19,246
Vivante	14,673	-	(1,186)	(132)	13,355
Loghis	371	-	(140)	11	242
Única	2,120	-	(218)	14	1,916
Rudder	9,247	-	(1,360)	(2,432)	5,455
Allis	13,443	-	(370)	4,228	17,301
Comau	22,386	-	(676)	1,479	23,189
Force	2,587	-	(47)	(168)	2,372
Ormec	1,041	-	(55)	148	1,134
Sulzer	673	-	-	-	673
Global Empregos	6,370	-	-	-	6,370
Motus	32	-	-	-	32
Evertical	110	-	(22)	-	88
Engie	-	4,512	(23)	(23)	4,466
Total	**111,745**	**4,512**	**(14,304)**	**5,258**	**107,211**

Possible losses not provisioned in the statement of financial position

Actions involving risk of loss classified by the Group as possible, based on the assessment of its legal advisors, for which there is no provision constituted on September 30, 2024, total R$ 1,836,333, of which R$ 1,111,071 are tax, R$ 387,610 civil and R$ 337,652 labor (R$ 924,804 as at December 31, 2023, of which R$ 391,713 were tax, R$ 220,441 civil and R$ 312,680 labor), The nature of these actions is the same as described in the item "(a) Provision for tax, civil and labor risks".

The main cases of possible loss are:

- Civil: This is a request for arbitration against Top Service Serviços e Sistemas S.A. and GPS Participações e Empreendimentos S.A., where the claimants claim the payment of an additional amount adjustment of approximately R$ 78,447. The procedure is in the formation phase, and the last step was the notification with the protocol of the request for the initiation of arbitration.

- Tax: Infraction notices issued by the Federal Revenue Service of Brazil, against the company GR Serviços e Alimentação Ltda, whose object is the disallowance of PIS and COFINS credits, resulting from the acquisition of products not subject to the payment of the contribution (taxed at the zero rate), referring to the years 2014 and 2017. Currently, the processes are in the administrative sphere and are awaiting the judgment of the voluntary appeals presented to the Administrative Council of Tax Appeals (CARF). The estimated value of the loss on September 30, 2024 is R$ 468,112. Below are the main tax processes of possible loss arising from GRSA, for more details, see explanatory note nº 3.2:

Risk / Process	Risk value
PIS and COFINS – Zero rate	468,112
ICMS Cases	126,127
Others Tax Discussions	142,294
Total	**736,533**

b. Sub judice taxes

	Consolidated	
	09/30/2024	12/31/2023
Municipal taxes	13,700	11,550
Federal taxes (i)	507,917	405,586
State taxes	173	173
Labor and social security risks (ii)	128,041	75,958
Total	**649,831**	**493,267**

(i) Federal taxes all of which come from the companies acquired. These balances are set up to cover tax risks in certain practices up to the time of acquisition and not provisioned by previous management. These are mainly related to discrepancies in the debits and credits reported in accessory obligations in relation to the application of the cumulative and non-cumulative regime for PIS and COFINS and also inconsistencies in the credits reported in accessory obligations in relation to those used in electronic offsets (PERD/COMP) for IRPJ and CSLL;

(ii) Labor and social security risks: this provision was made to cover labor risks arising from companies acquired due to non-adherence to some aspects of the CLT (Consolidation of Labor Laws). Such risks refer mainly to the compensation of INSS unduly paid on indemnity amounts, with discussions not yet settled in the judiciary and the absence of INSS taxation on variable amounts.

Change in sub judice taxes can be summarized as follows:

	Controladora		Consolidado	
	2024	2023	2024	2023
As at January 1,	**-**	**1,305**	**493,267**	**446,089**
Update cuurency	-	65	32,260	33,161
Provision from acquisition – Engie	-	-	-	40,311
Provision from acquisition – Compart	-	-	-	68,533
Provision from acquisition – Sulzer	-	-	-	8
Provision from acquisition – Lyon (a)	-	-	10,072	-
Provision from acquisition – Control (a)	-	-	18,897	-
Provision from acquisition – Marfood (a)	-	-	7,639	-
Provision from acquisition – Invictus (a)	-	-	7,671	-
Provision from acquisition – GR (a)	-	-	79,507	-
Supplement of provision	-	-	428	1,966
Reversal of provision	-	-	-	(258)
As at September 30,	**-**	**1,370**	**649,831**	**589,810**

(a) For more details, see note n° 3.

Below are the main risks of possible loss arising from GRSA, for more details, see explanatory note nº 3.2:

Risk / Process	Risk value
PIS e COFINS – Zero rate	323,933
Others Tax Discussions	147,826
Total	**471,759**

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c. Judicial deposits

They represent restricted assets of the Group and are related to the amounts deposited and held in court until the settlement of the disputes to which they relate. The judicial deposits held by the Group as at September 30, 2024 and December 31, 2023 are as follows:

	Consolidated	
	09/30/2024	**12/31/2023**
Labor judicial deposits	76,305	88,900
Civil judicial deposits	18,061	5,785
Tax judicial deposits (i)	352,744	90,818
Total	**447,110**	**185,503**

(i) The main judicial deposit, in the amount of R$ 246,094, is related to the contingency that discusses the right to the appropriation of PIS and COFINS credits on expenses with meals, fuel, medical assistance and health plans provided to employees by the subsidiary GR Serviços de Alimentação Ltda (for more details see note 28a ii). The amounts were deposited in court during the period from August 1, 2004 to June 30, 2024.

Change in judicial deposits can be summarized as follows:

	Consolidated	
	2024	**2023**
As at January 1,	**185,503**	**191,885**
Update currency	10,241	12,575
Deposits	33,021	39,492
Write-offs	(34,554)	(38,071)
From acquisition	252,899	1,026
As at September 30,	**447,110**	**206,907**

d. Indemnification assets

The Group has withholding of payouts as contingent portion and assets indemnifiable according to the position agreed and described in the sale agreements.

	Consolidated	
	09/30/2024	**12/31/2023**
Graber Group (i)	6,150	63,000
Allocation of indemnity assets (ii)	383,355	96,076
Total	**389,505**	**159,076**

(i) The write-off of the Graber Group's indemnity asset is reported in note 29(a).

(ii) The composition per company of the allocation of indemnity assets can be summarized as follows:

Consolidado	12/31/2023	Additions	Write-offs	Update	09/30/2024
Fortaleza	39	-	-	-	39
Graber	20,335	-	(1)	(1,359)	18,975
Poliservice	365	-	-	-	365
RZF	497	-	-	-	497
Magnus	11	-	-	-	11
Proteg	221	-	-	-	221
Jam	566	-	-	4	570
Servis	5,711	-	(2,466)	97	3,342
Gol	1,678	-	(195)	3	1,486
Sunset	304	-	-	23	327
Luandre	1,281	-	-	38	1,319
Loghis	751	-	-	5	756
Rudder	13,960	-	-	977	14,937
Comau	10,917	-	-	78	10,995
Ormec	2,773	-	-	-	2,773
Motus	32	-	-	3	35
Evertical	403	-	(1)	1	403
Global Empregos	5,746	-	(2,466)	189	3,469
Compart	24,931	-	-	-	24,931
Campseg	5,429	-	-	-	5,429
Trademark	126	-	-	-	126
Control	-	11,380	-	-	11,380
Lyon	-	6,848	-	-	6,848
Marfood	-	2,442	-	-	2,442
GR (a)	-	263,939	-	7,740	271,679
Total	**96,076**	**284,609**	**(5,129)**	**7,799**	**383,355**

a) The GR Group's indemnity amount includes the risks related to the following topics, whose triggering events occurred up to the acquisition date:

Risk / Process	Contingency Value	Risk value
PERSE (Note 28 (a) (vi))	228,867	217,091
“S” System (Note 28 (a) (iv))	139,579	54,588
Total	**368,446**	**271,679**

Consolidated	12/31/2022	Additions	Write-offs	09/30/2023
Fortaleza	123	-	-	123
Graber	20,479	-	-	20,479
Onseg	930	-	(930)	-
Poliservice	535	-	-	535
RZF	1,419	-	-	1,419
Magnus	1,196	-	(1,185)	11
Proteg	220	-	-	220
Jam	4,547	-	-	4,547
Servis	6,907	-	-	6,907
Gol	1,709	-	-	1,709
Sunset	557	-	-	557
Luandre	1,845	-	(76)	1,769
Loghis	830	-	-	830
Rudder	12,961	792	-	13,753
Comau	11,614	-	-	11,614
Ormec	4,956	-	-	4,956
Motus	32	-	-	32
Evertical	403	-	-	403
Global Empregos	6,370	-	-	6,370
Compart	-	24,931	-	24,931
Total	**77,633**	**25,723**	**(2,191)**	**101,165**

29 Acquisition of subsidiaries

Through of business combinations, the Group registers the purchase options of the remaining quotas in the capital of investees, in addition to the contractual contingent installments,

It should be noted that the measurement bases are estimates considering contractual bases, historical statement of financial position and respective prospective modeling (as they are future payments based on future income). Given the degree of uncertainty, eventual settling of accounts, changes may arise between the provision constituted and its realization.

As at September 30, 2024 and December 31, 2023, the breakdown of these financial liabilities was registers as follows:

	Consolidated	
	09/30/2024	**12/31/2023**
Graber (i)	7,541	56,149
JAM	-	529
Luandre	4,319	5,324
Sunset	-	45,182
Comau	-	25,102
Ormec (ii)	47,626	47,626
Evertical (iii)	48,068	49,615
Motus	12,054	31,501
Compart	28,911	47,159
Maestro	-	886
Campseg	1,241	2,954
Trademark (iv)	107,404	80,932
Control (v)	104,161	-
Lyon (v)	26,175	-
GR (v)	53,978	-
Total	**441,478**	**392,959**
Currents assets	**251,064**	**151,349**
Non-current assets	**190,414**	**241,610**

(i) Refers to the "retained price" of the consideration transferred in the acquisition, initially scheduled for settlement in 3 installments, maturing 20, 40 and 60 months from the date of the business combination, May 31, 2017. Considering that the parties are in negotiation regarding the deductions of materialized contingencies and/or indemnities from the retained price, these installments must be settled by May 31, 2025 as provided for in the Purchase and Sale Agreement (CCV). Such installments are corrected by the accumulated variation of the CDI and will be adjusted, subtracting any materialized losses and/or indemnities corresponding to the occurrences described in the CCV, on the date of settlement. In June 2024, there was a write-off of BRL 51,177 to compensate for materialized compensable losses;

(ii) Refers to the "additional value" of the consideration transferred in the acquisition, which will be calculated based on the EBITDA calculated in the period from January 1, 2022 to December 31, 2022, limited to 12% of the net revenue for that period. From this amount, the variation in Gross Debt, Cash and Equivalents and Working Capital, verified between the Closing Balance Sheet (January 31, 2022) and the Company's balance sheet dated December 31, 2022, will be added or subtracted;

(iii) Refers the additional amount (earn-out), measured at fair value, to be paid within 150 days after the end of the 2022 fiscal year, in accordance with contractual clauses establishing the criteria to be met by the parties (based on multiples of EBITDA calculated in the period from January 1, 2022 to December 31, 2022). The Group also has an option to purchase the remaining 45% of the Evertical Group, which may be exercised in full and only once, during a period of 90 days from the delivery of the annual balance sheet on December 31, 2024. The exercise price, whether call option or put option, will be defined by a formula indicated in the contract, which considers the applicable multiple (according to the type of option exercised) x EBITDA. In May 2023, the additional amount (Earn-out) was paid in the amount of R$ 17,477, calculated based on EBITDA calculated from January 1, 2022 to December 31, 2022. On September 30, 2024, R$ 48,068 was recorded as outstanding consideration, related to the adoption of the early acquisition method;

(iv) Refers to the additional amount (Earn-out) to be paid up to 150 days after the end of the 2024 financial year, in accordance with contractual clauses establishing the criteria to be met by the parties (based on multiples of EBITDA calculated in the period from January 1, 2024 to December 31, 2024). The Group has an option to purchase the remaining 30% of Trademark

Participações S.A., which may be exercised in full and only once, during a period of 90 days from the delivery of the annual balance sheet on December 31, 2025. The exercise price, whether call option or put option, will be defined by a formula indicated in the contract, which considers the applicable multiple (according to the type of option exercised) x EBITDA;

(v) See note nº 3.

a. Changes of acquisition liabilities of subsidiaries

	12/31/2023	Acquisition record	Update option	Write-off of retained installment (iii)	Update earn-out	Adjustments	Reclassification of balances (ii)	Update currency	Exchange variation	Payment exercise of call option and additional Purchase and installment	Payment price of acquisition	Previous year's payments	09/30/2024
Graber	56,149	-	-	(51,177)	-	-	-	2,569	-	-	-	-	7,541
JAM	529	-	-	-	31	-	(560)	-	-	-	-	-	-
Luandre	5,324	-	-	-	-	(1,017)	-	365	-	(353)	-	-	4,319
Sunset	45,182	-	16,037	-	-	(2,497)	-	-	-	(58,722)	-	-	-
Comau	25,102	-	-	-	1,450	-	(26,552)	-	-	-	-	-	-
Ormec	47,626	-	-	-	-	-	-	-	-	-	-	-	47,626
Evertical	49,615	-	(1,547)	-	-	-	-	-	-	-	-	-	48,068
Motus	31,501	-	(6,110)	-	-	(488)	(6,911)	-	-	(5,938)	-	-	12,054
Compart	47,159	-	-	-	(1,797)	(782)	-	9,633	-	(25,302)	-	-	28,911
Maestro	886	-	-	-	-	-	-	42	-	(928)	-	-	-
Campseg	2,954	(1,346)	-	-	-	-	-	33	-	(400)	-	-	1,241
Trademark	80,932	6,543	8,695	-	11,234	-	-	-	-	-	-	-	107,404
Control (i)	-	152,375	(7,392)	-	4,566	-	-	-	-	-	(44,388)	(1,000)	104,161
Lyon (i)	-	73,986	7,061	-	-	-	-	-	-	-	(51,884)	(2,988)	26,175
Marfood (i)	-	89,633	-	-	-	-	-	-	-	-	(85,633)	(4,000)	-
Invictus (i)	-	2,931	-	-	-	-	-	-	-	-	(2,656)	(275)	-
GR (i)	-	1,354,601	-	-	-	-	-	-	3,740	-	(1,304,363)	-	53,978
Total	**392,959**	**1,678,723**	**16,744**	**(51,177)**	**15,484**	**(4,784)**	**(34,023)**	**12,642**	**3,740**	**(91,643)**	**(1,488,924)**	**(8,263)**	**441,478**

(i) Refers to the total amount paid for the acquisition of the company. In the statement of cash flows, the amount is presented net of cash earned in the acquisition. For more details, see note nº 3.

(ii) Amounts refers to supervenience transfers were reclassified to the item of Other trade payable, see explanatory note n° 30.

(iii) Write-off of the retained portion of the acquisition price by offsetting with compensable materialized losses.

	12/31/2022	Acquisition record	Update option	Write-off earn-out	Update earn-out	Update currency	Adjustments	Payment exercise of call option and additional Purchase and installment	Payment price of acquisition	Previous year's payments	09/30/2023
Servtec	**2,976**	-	-	(2.976)	-	-	-	-	-		**-**
Proevi	**1,301**	-	-	(1,314)	-	13	-	-	-	-	**-**
Graber	**52,823**	-	-	-	-	1,778	-	-	-	-	**54,601**
JAM	**1,718**	-	-	-	(29)	-	-	-	-	-	**1,689**
Luandre	**7,071**	-	-	-	399	217	(150)	(1,066)	-	-	**6,471**
Sunset	**43,985**	-	(54)	-	-	-	-	-	-	-	**43,931**
Única	**-**	-	-	-	12,652	3,029	(1,160)	(14,521)	-	-	**-**
Comau (iv)	**33,515**	-	-	-	(9,107)	-	-	-	-	-	**24,408**
Ormec (iv)	**52,013**	-	-	-	(4,387)	-	-	-	-	-	**47,626**
Evertical (iv)	**68,626**	93	(2,353)	-	(5,367)	4,156	564	(17,477)	-	-	**48,242**
Motus (iv)	**14,181**	-	18,321	-	(1,682)	-	-	-	-	-	**30,820**
Compart	**-**	86,613	-	-	3,620	-	-	-	(41,129)	(2,500)	**46,604**
Maestro	**-**	8,487	-	-	65	-	-	-	(6,829)	-	**1,723**
Others trades payable	**2,876**	-	-	(2,915)	-	39	-	-	-	-	**-**
								-			
Total	**281,085**	**95,193**	**15,914**	**(7,205)**	**(3,836)**	**9,232**	**(746)**	**(33,064)**	**(47,958)**	**(2,500)**	**306,115**

(iv) Refers to the total amount paid for the acquisition of the company, In the statement of cash flows, the amount is presented net of cash earned in the acquisition.

GRUPO GPS

30 Other trade payable

	Consolidated	
	09/30/2024	12/31/2023
Supervenience transfer (i)	37,542	-
Provision for notes to be payable (ii)	22,743	39,394
Other trades to be payable	41,741	32,145
Total	**102,026**	**71,539**
Current	**46,646**	**57,954**
Non-current	**55,380**	**12,585**

(i) Refers to supervening assets (tax credits and receivables from customers), to be passed on to sellers as such assets are converted into cash. See note n° 29 (a).

(ii) Refers to expenses whose invoices did not have their entry receipt process completed at the end of the quarter.

31 Equity

a. Share capital

The share capital fully subscribed and paid as at September 30, 2024 is R$ 674,854,731 (R$ 1,986,809 as at December 31, 2023), divided into 669,708,835 common shares (672,170,267 common shares as at December 31, 2023) all nominative with no par value and distributed as follows:

	09/30/2024		12/31/2023	
	Total shares	Interests	Total shares	Interests
Control block	278,364,096	41.25%	279,290,445	41.55%
Managers	22,609,811	3.35%	10,544,694	1.57%
Miscellaneous	373,880,824	55.40%	382,335,128	56.88%
Total	**674,854,731**	**100%**	**672,170,267**	**100%**

The share capital is fully subscribed and paid in, net of expenses with share issuances in the amount of R$58,468. Thus, according to the statement of changes in shareholders' equity, the capital stock presented is R$ 1,928,341 on September 30, 2024 (R$ 1,679,699 on December 31, 2023).

By resolution of the Company's Board of Directors, the share capital may be increased, regardless of amendment to the bylaws, through the issue of ordinary shares, up to a limit of R$ 2,750,000.

Upon approval of the Stock Option Plan at the Ordinary and Extraordinary Shareholders' Meeting held on April 14, 2022, the Board may grant options representing a maximum amount equivalent to 2.5% of the Company's net equity as stated in the last audited financial statement, and within the limit of the authorized capital provided for in the Company's Bylaws, of R$ 2,750,000.

b. Common shares

Events 2024 – On March 18, 2024, the Company's Board of Directors approved a capital increase within the authorized capital limit, with the issuance of new shares, as a result of the approval of the proposal of the Committee of People & Organization with respect to the Company's Stock Option Program for the calendar year 2024 (PROCA-24) and consequent issuance of common shares in the context of said PROCA-24.

The total amount of the Company's capital increase was R$ 48,642, which increased from R$ 1,738,167 to R$ 1,786,809 through the issuance of 2,684,464 common shares, registered book-entry and without nominal value of the Company, representing 0.40% of the Company's capital stock prior to such issuance, at the issuance price calculated based on the average quotation of the 5 trading sessions corresponding to the period from March 11 to 15, 2024, of R$ 18,12 per option, and a 10% discount to be paid as a premium, for subscription by the selected partners, increasing the Company's capital stock from 672,170,267 to 674,854,731 common shares, nominative, book-entry and without par value, excluding the preemptive right of the current shareholders in the subscription of the common shares issued by the Company. The amount actually paid as a prize was R$ 4,859, as disclosed in note n° 14.3.1.

On April 11, 2024, a capital increase of R$ 200,000 was approved at the Annual and Extraordinary General Meeting, with the capitalization of the statutory reserve, without the issuance of new shares.

c. Destination of proposed profits and dividends

According to the articles of partnership, from the net income for the fiscal year, after offsetting accumulated losses, 5% will be applied to constituting the legal reserve up to 20% of the share capital, and 25% will be allocated to the distribution of the minimum mandatory dividend, respecting the priority of payment of fixed dividends.

d. Earnings reserve

As provided for in the Bylaws, the purpose of the statutory investment reserve is to provide funds to guarantee the Company's level of capitalization, investments in activities related to the Company's corporate purpose and/or the payment of future dividends to shareholders or their anticipation.

e. Capital transactions

Capital transactions correspond to transactions with the members, without passing through the parent company's income. Reflects the events affecting the subsidiaries and indirectly the parent company through capital transactions. The composition of the fiscal year mutation refers to the items below:

	09/30/2024	**12/31/2023**
Dividends paid to non-controlling (i)	(9,822)	(1,141)
Business combination adjustments	-	235
Total	**(9,822)**	**(906)**

(i) Due to the early acquisition method, dividends paid to non-controlling shareholders are treated as a capital transaction.

f. Equity valuation adjustments

Equity valuation adjustments mainly include the net changes in the fair value of contingent consideration for call option agreements and other contingent consideration specified in the sale agreement on the acquisition date, which are updated each reporting period, the detailed changes of which are disclosed in note 29 (a). The amounts recorded in equity valuation adjustments are reclassified to the income statement in full or in part when the assets/liabilities to which they refer are sold.

	09/30/2024	**12/31/2023**
Fair value	(32,352)	(15,608)
Deferred income tax and social contribution	10,999	5,307
Total	**(21,353)**	**(10,301)**

The movement of equity valuation adjustments can be summarized as:

	2024	**2023**
As at January 1,	**(10,301)**	**3,266**
Fair value	(16,744)	(15,914)
Deferred income tax and social contribution	5,692	5,410
As at September 30,	**(21,353)**	**(7,238)**

32 Financial instruments

a. Accounting classification and fair values

The table below shows the carrying amounts and the fair values of the financial assets and liabilities, including their levels in the hierarchy of fair value. It does not include information on the fair value of the financial assets and liabilities not measured at fair value, if the carrying amount is a reasonable approach of the fair value.

Consolidated assets		**Carrying amount**			**Fair value**		
September 30, 2024	**Note**	**Financial assets measured at fair value through profit or loss**	**Financial assets at amortized cost**	**Total**	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value							
Financial investments (i)	8 and 9	3,147,918	-	3,147,918	3,147,918	-	3,147,918
Derivative financial instruments (ii)	32 (c)	37,277	-	37,277	37,277	-	37,277
Total		**3,185,195**	**-**	**3,185,195**	**3,185,195**	**-**	**3,185,195**

Consolidated assets		**Carrying amount**			**Fair value**
September 30, 2024	**Note**	**Financial assets measured at fair value through profit or loss**	**Financial assets at amortized cost**	**Total**	**Total**
Financial assets not measured at fair value					
Cash and cash equivalents (i)	8	-	56,002	56,002	56,002
Trade receivables	10	-	3,672,300	3,672,300	3,672,300
Loans receivable (iii)	14.3	-	32,668	32,668	32,668
Total		**-**	**3,760,970**	**3,760,970**	**3,760,970**

(i) In cash and cash equivalents and financial investments, the fair value is a reasonable approximation of the carrying amount since all of the Group's investments have daily liquidity and, therefore, the balance presented by the bank is the exact balance available for use.

(ii) Swap contracts have been designated for hedge accounting.

(iii) In loans receivable, the fair value is a reasonable approximation of the carrying amount since all agreements have a term of receipt and monthly correction index.

Consolidated liabilities		**Carrying amount**			**Fair value**		
September 30, 2024	**Note**	**Financial liabilities at fair value**	**Financial liabilities at amortized cost**	**Total**	**Level 2**	**Level 3**	**Total**
Financial liabilities measured at fair value							
Derivative financial instruments (i)	32 (c)	(45,150)	-	(45,150)	(45,150)	-	(45,150)
Acquisition of subsidiaries	29	(441,478)	-	(441,478)	-	(441,478)	(441,478)
Total		**(486,628)**	**-**	**(486,628)**	**(45,150)**	**(441,478)**	**(486,628)**

Consolidated liabilities		**Carrying amount**			**Fair value**
September 30, 2024	**Note**	**Financial liabilities at fair value**	**Financial liabilities at amortized cost**	**Total**	**Total**
Financial liabilities not assessed at fair value					
Trade payables	20	-	(503,510)	(503,510)	(503,510)
Loans	21	-	(1,007,038)	(1,007,038)	(1,072,131)
Debentures	22	-	(4,174,215)	(4,174,215)	(4,243,177)
Leases payable	23	-	(299,199)	(299,199)	(299,199)
Other liabilities	30	-	(89,648)	(89,648)	(89,648)
Total		**-**	**(6,073,610)**	**(6,073,610)**	**(6,207,665)**

(i) Swap contracts were assigned to hedge accounting.

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Consolidated assets		Carrying amount			Fair value		
December 31, 2023	**Note**	**Financial assets measured at fair value through profit or loss**	**Financial assets at amortized cost**	**Total**	**Level 2**	**Level 3**	**Total**
Financial assets measured at fair value							
Financial Investments	8 and 9	2,189,337	-	2,189,337	2,189,337	-	2,189,337
Total		**2,189,337**	**-**	**2,189,337**	**2,189,337**	**-**	**2,189,337**

Consolidated assets		Carrying amount			Fair value
December 31, 2023	**Note**	**Financial assets measured at fair value through profit or loss**	**Financial assets at amortized cost**	**Total**	**Total**
Financial assets not measured at fair value					
Cash and cash equivalents (i)	8	-	67,073	67,073	67,073
Trade receivables	10	-	2,559,580	2,559,580	2,559,580
Loans receivable (ii)	14.3	-	26,193	26,193	26,193
Others assets to be receivable	15	-	164,907	164,907	164,907
Total		**-**	**2,817,753**	**2,817,753**	**2,817,753**

(i) In cash and cash equivalents, the fair value is a reasonable approximation of the carrying amount since all of the Group's investments have daily liquidity and, therefore, the balance presented by the bank is the exact balance available for use.

(ii) In loans receivable, the fair value is a reasonable approximation of the carrying amount since all agreements have a term of receipt and monthly correction index.

Consolidated liabilities		Carrying amount			Fair value		
December 31, 2023	**Nota**	**Financial liabilities at fair value**	**Financial liabilities at amortized cost**	**Total**	**Level 2**	**Level 3**	**Total**
Financial liabilities measured at fair value							
Derivative financial instruments	32 (c)	(15,588)		(15,588)	(15,588)	-	(15,588)
Acquisition of subsidiaries	29	(392,959)	-	(392,959)	-	(392,959)	(392,959)
Total		**(408,547)**	**-**	**(408,547)**	**(15,588)**	**(392,959)**	**(408,547)**

Consolidated liabilities		Carrying amount			Fair value
December 31, 2023	**Nota**	**Financial liabilities at fair value**	**Financial liabilities at amortized cost**	**Total**	**Total**
Financial liabilities not assessed at fair value					
Trade payables	20	-	(173,197)	(173,197)	(173,197)
Loans	21	-	(436,742)	(436,742)	(446,137)
Debentures	22	-	(2,593,749)	(2,593,749)	(2,692,118)
Leases payable	23	-	(302,575)	(302,575)	(302,575)
Other liabilities	30	-	(50,204)	(50,204)	(50,204)
Total		**-**	**(3,556,467)**	**(3,556,467)**	**(3,664,231)**

Level 1 - The fair value of assets traded in active markets (such as securities held for trading and at fair value through other comprehensive income) is based on market prices quoted on the statement of financial position reporting date. Assets included in Level 1 mainly comprise IBOVESPA 50 ranking of shares equity investments classified as trading securities or at fair value through other comprehensive income.

Level 2 - The fair value of assets and liabilities that are not traded in active markets (e.g., over-the-counter derivatives) is determined using valuation techniques, If all relevant assumptions used to determine the fair value of an asset or liability can be observed in the market, it will be included in Level 2.

Level 3 - If one or more relevant pieces of information are not based on data adopted by the market, such as investments in shares or unquoted debts, the asset or liability is included in Level 3.

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b. Fair value measurement

(i) Assessment techniques and significant non-observable inputs

The tables below present the valuation techniques used to measure Level 2 and 3 fair values for financial instruments measured at fair value in the statement of financial position, as well as the significant non-observable inputs used. The valuation processes are described in note nº 8.7 of parent company and consolidated financial statements as at December 31, 2023, published on March 5, 2024.

Financial instruments measured at fair value

Type	Assessment Techniques	Significant non-observable inputs	Relationship between significant and non-observable inputs and fair value measurement
Swap	Swap Models: fair value is calculated based on estimated future cash flows at present value. Estimates of future cash flows of post-fixed rates are based on quoted swap rates, futures prices and interest rates on interbank loans. Estimated cash flows are discounted using a curve built from similar sources, reflecting the relevant interbank benchmark rate used by the market participant for this purpose when pricing interest rate swaps. The fair value estimate is subject to a credit risk adjustment reflecting the credit risk of the Group and the counterparty, calculated based on credit spreads derived from credit default swaps or current prices of traded securities.	Not applicable.	Not applicable.
Liabilities from acquisitions of subsidiaries - Call options	Discounted Cash Flow: The valuation model uses a projection of up to 10 years, although the maturity of the options is between 1 and 4 years. Cash flows are discounted using a risk-adjusted discount rate. In addition to this methodology, the Scenario Based Model was adopted, in which there is a base scenario projection, an optimistic scenario and a pessimistic scenario, being considered the average value of the options of these scenarios. The calculation is annual, based on the month of September, and is corrected quarterly by the discount rate used in the calculation.	Revenue growth initial period: (2024: 12.9% to (27.2%), average 3.1%; 2023: 16.7% to 7.8%, average 12.5%). Projected EBTIDA Margin: (2024: 18.2% to (4,9%), average 9.2%; 2023: 19.9% to 13.1%, average 7.9%). Risk-adjusted discount rate: (2024: 11.12% to 11.81%, average 11.47%; 2023: 11.88%, average 11.88%).	The fair value of the options would rise (fall) if: The estimated revenue growth would be higher (lower) The estimated EBITDA margin would be higher (lower) The discount rate would be lower (higher)
Liabilities from acquisition of subsidiaries - earn-outs	Discounted Cash Flow: The valuation model uses a projection of up to 10 years, although the maturity of the earn outs is between 1 and 5 years. Cash flows are discounted using a risk-adjusted discount rate. In addition to this methodology, the Scenario Based Model was adopted, in which there is a base scenario projection, an optimistic scenario and a pessimistic scenario, being considered the average value of the options of these scenarios. The calculation is annual, based on the month of September, and is corrected quarterly by the discount rate used in the calculation.	Revenue growth initial period: (2024: 12.9% to (27.2%), average 3.1%; 2023: 16.7% to 7.8%, average 12.5%). Projected EBTIDA margin: (2024: 18.2% to (4.9%), average 9.2%; 2023: 19.9% to 13.1%, average 7.9% Risk-adjusted discount rate (2024: 11.12% to 11.81%, average 11.47%; 2023: 11,88%, average 11,88%).	The fair value of earn-outs would rise (fall) if: The estimated revenue growth would be higher (lower) The estimated EBITDA margin would be higher (lower) The discount rate would be lower (higher)

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c. Financial risk management

The Group has exposure to the following risks arising from financial instruments:

- Credit risk (see (c)(ii));
- Liquidity risk (see (c)(iii)); and
- Market risk (see (c)(iv)).

(i) Structure of risk management

The risk management policies of the Group are established to identify and analyze the risks faced by the Group, in order to define appropriate limits and controls for the risk, and also to monitor risks and compliance with limits. The risk management policies and systems are frequently revised to reflect changes in market conditions and in the activities of the Group. The Group, through its training and management standards and procedures, aims to keep a disciplined and controlled environment in which all employees understand their roles and obligations.

(ii) Credit risk

Credit risk is the risk of the Group incurring financial losses if a customer or financial instrument counterparty fails to comply with contractual obligations. Such risk arises mainly from the Group's trade receivables and financial instruments.

Carrying amounts of financial assets and agreement assets represent the maximum credit exposure.

Trade receivables

The Group's exposure to credit risk is mainly influenced by the individual characteristics of each customer, respectively. Details on the concentration of revenue are in note nº 10.

The Group limits its exposure to trade receivables credit risk by establishing a maximum payment term of one and three months for individual and corporate customers, respectively.

The Group does not require guarantees in relation to trade and other receivables. The Group has no trade receivables or contract assets for which no loss provision is recognized because of the guarantee.

As at September 30, 2024, the carrying amount of the Group's most important customer (a petrochemistry) is R$ 168,190. As at December 31, 2023 it was R$ 137,562 (a petrochemistry).

Assessment of expected loss of credit customers

a. Contractual financial assets

The Group uses the simplified approach of CPC 48 / IFRS 9 for measuring the recoverable amount of trade receivables due to their characteristics of not containing significant financing components, thus the calculation is based on a risk matrix for measuring the expected credit loss with trade receivables.

Loss rates are calculated by using the "rollover" method based on the probability of a value receiving advancing through successive stages of default to full write-off, Rollover rates are calculated separately for exposures on clients in different segments such as those in legal recovery, legal action or bankruptcy. We consider the rating, for customers who disclose such information, and more conservative percentages for those who do not disclose the rating.

The following table provides information on credit risk exposure and expected credit losses for trade receivables and contractual assets for individual customers as at September 30, 2024 and December 31, 2023:

As at September 30, 2024	Weighted-average loss rate	Gross accounting balance	Provision for estimated loss
Due	1.71%	2,080,291	(35,573)
Overdue 1-30 days	4.10%	85,384	(3,501)
Overdue 31-60 days	13.35%	33,867	(4,521)
Overdue 61-90 days	18.24%	27,700	(5,052)
Overdue 91-180 days	32.59%	40,553	(13,216)
Overdue 181-360 days	31.61%	35,764	(11,305)
More than 360 days	55.69%	82,706	(46,058)
Total		**2,386,265**	**(119,226)**

As at December 31, 2023	Weighted-average loss rate	Gross accounting balance	Provision for estimated loss
Due	1.73%	1,384,809	(23,957)
Overdue 1-30 days	2.33%	94,524	(2,202)
Overdue 31-60 days	10.66%	28,414	(3,029)
Overdue 61-90 days	17.77%	11,319	(2,011)
Overdue 91-180 days	45.81%	18,981	(8,695)
Overdue 181-360 days	61.43%	12,665	(7,780)
More than 360 days	58.43%	65,543	(38,300)
Total		**1,616,255**	**(85,974)**

Loss rates are based on actual credit loss experience over the past seven years. These rates were multiplied by factors of scale, to reflect the differences between economic conditions in the period in which historical data were collected, the current conditions, and the Group's view of economic conditions throughout the receivables expected life.

b. Non-contractual financial assets

The market value of these assets does not differ from the amounts shown in the parent company and consolidated financial statements (see notes nº 8 and nº 9). The agreed rates reflect the usual market conditions. The "Cash and cash equivalents" and "financial investments" are maintained with banks and financial institutions that have a rating between BB- and AAA, based on Fitch and Moody's credit rating agencies.

The Group adopts the following assumptions for determining impairment loss on non-contractual financial assets:

- A financial asset has no credit risk when its rating is equivalent to the globally accepted definition of "investment grade" or has the same risk grading as the Federative Republic of Brazil. The Group considers this to be baa3 or above according to the Moody's credit rating agency or bbb- or higher by the fitchs credit rating agency;

- For financial assets with risk within the definition of globally accepted grading of "speculative grade", the Group adopts a graded matrix from 0.1% to 58.54% to be applied on the balance of financial assets; and
- For financial assets rated as "default risk" by agencies, the Group considers a 100% provision for impairment losses.

The estimated impairment in cash and cash equivalents was calculated based on the expected loss of 12 months and reflects the short maturities of risk exposures. The Group considers that its cash and cash equivalents do not have credit risk based on the external credit ratings of the counterparties.

c. Derivative financial instruments

Derivatives are contracted from banks and financial institutions with which the Group has a relationship. Currently, derivatives are only with Citi Bank.

The following are described the types of contracts in force and their protected risks (cash flow hedge):

(i) Credit Agreements Bacen Resolution nº 4131 with Banco Citi bank:

Swap: active edge of the Group that considers "USD exchange variation + 3-month USD Libor rate" versus passive edge of the Group that considers "100% of CDI + prefixed rate per year", in order to protect the Group from exchange rate and interest fluctuations in foreign currency arising from a debt contracted in dollars.

		Consolidated			
		Notional amount		Fair value	
Debt protection	**Currency**	**06/30/2024**	**12/31/2023**	**09/30/2024**	**12/31/2023**
Assets					
(i) Bacen Resolution nº 4131	BRL	782,148	123,222	839,016	113,771
Subtotal				**839,016**	**113,771**
Liabilities					
(i) Bacen Resolution nº 4131	BRL	782,148	123,222	846,889	129,359
Subtotal				**846,889**	**129,359**
Total				**(7,873)**	**(15,588)**

The swap transactions carried out by the Group aim to protect the agreed foreign currency loans against the risk of exchange and international interest rate fluctuations, converting the entire operation to 100% of the Interbank Deposit Certificate (CDI), plus interest from 1.4% to 2.5% per annum, following the management criteria of risks shown in the table below:

	Consolidated	
	09/30/2024	12/31/2023
Net swap transactions - assets	37,277	-
Net swap transactions - Liabilities	(45,150)	(15,588)
Total	**(7,873)**	**(15,588)**
Current assets	**37,277**	**-**
Current liabilities	**(45,150)**	**(10,764)**
Non-current liabilities	**-**	**(4,824)**

The amount recorded in long-term assets on September 30, 2024 present the following settlement schedules until 2031:

Maturity	**09/30/2024**
2025 (from October)	(10,837)
2026	(32,974)
2027	(22,238)
2028	6,177
2029	35,257
2030	32,586
2031	29,306
Total	**37,277**

It should be stressed that the swap at fair value (MtM) does not represent the obligation of immediate disbursement or cash receipt as, since this effect will only occur on the dates of contractual verification or expiration of each transaction, when the result will be calculated, as the case may be and under the market conditions on the referred dates.

Changes in financial instruments derivatives

	Consolidated	
	2024	2023
As at January 1,	**(15,588)**	**(141)**
Gain (loss) recognized on income	62,412	(15,480)
(Loss), recognized on OCI	5,924	(1,824)
Resources from derivatives liquidation	(60,621)	6,559
As at September 30,	**(7,873)**	**(10,886)**

Hedge accounting designation

On April 1, 2021, the Group chose to designate the hedge accounting according to CPC 48 / IFRS 9. The Group documents the hedge relation, the purpose and the risk management strategy for hedge identifying the instrument, the hedged item, the nature of the risk being hedged and assesses if the hedge relation meets the hedge effectiveness requirements. This required the Group to ensure that the hedge relations are in line with its purposes and risk management strategies that aim to protect the cashflow and the Group’s property against interest and foreign exchange rates fluctuations.

The Group uses swap agreements to protect cash flows variation. The active edge of the Group considers the “foreign exchange USD + rate USD Libor 3 months (or pre-fixed rate)” and the passive edge of the Group as “100% CDI + prefixed rate per year”, with the purpose of protecting the Group from interest and foreign exchange variation arising from a debt undertaken in dollars.

The actual portion of the fair value variations in the hedge instruments is accrued in a cash flow hedge reserve as a separate component within the equity (OCI). According to CPC 48 / IFRS 9, such amounts are reclassified for the income of the same period in which the expected cash flows affect the income as a reclassification adjustment.

The Group carries out a qualitative assessment of hedge effectiveness, which is determined through periodic prospective assessments to ensure that an economic relationship exists between the protected item and the hedge instrument.

The Group contracts swaps with critical terms that are identical to the protected item, with the benchmark rate, redefinition dates, payment dates, maturities and benchmark values. Since the key terms corresponded during the period, the economic relationship was 100% effective and, therefore, did not present ineffective portion to be recognized in the result. The exposure management is carried out by the Group’s treasury.

Guarantees

The parent company's policy is to provide financial guarantees only to obligations of its subsidiaries. As at September 30, 2024 and December 31, 2023, the parent company had issued guarantees to certain banks in relation to credit facilities granted to its subsidiaries (see note nº 14.6).

(iii) Liquidity risk

Liquidity risk is the risk of the Group facing difficulties meeting obligations associated with its financial liabilities that are settled with spot cash payouts or with another financial asset. The Group’s approach to management of liquidity is assuring, as far as possible, that it always has sufficient liquidity to meet its obligations as they mature, under normal and stressful conditions, without causing losses that are unacceptable or have the risk of being detrimental to the Group’s reputation. The Group seeks to maintain the level of its 'Cash and cash equivalents' and other investments with active market in an amount higher than cash outflows for settlement of financial liabilities (except 'Trade payables') for the next 30 days. The Group also monitors the expected level of cash inflows from ‘Trade and other receivables’, jointly with the expected cash outflows related to ‘Trade payables, wages and charges”.

Liquidity risk exposure

Below are the contractual maturity dates of financial liabilities on the date of the financial statements. These amounts are presented gross, without deductions, including estimated interest payouts and excluding the effects of offsetting agreements.

Consolidated As at September 30, 2024	Less than 1 year	Between 1 and 2 years	Between 3 and 5 years	More than 5 years	Financial cash flow	Carrying amount
Trade payables	503,510	-	-	-	503,510	503,510
Other payables	71,546	18,102	-	-	89,648	89,648
Loans	254,767	399,034	820,078	-	1,473,879	1,007,038
Debentures	742,946	1,918,530	2,603,960	-	5,265,436	4,174,215
Leases payable	75,523	125,311	101,223	17,652	319,709	299,199
Acquisition of subsidiaries	280,990	100,704	136,158	-	517,852	441,478
Total	**1,929,282**	**2,561,681**	**3,661,419**	**17,652**	**8,170,034**	**6,515,088**

Consolidated As at December 31, 2023	Less than 1 year	Between 1 and 2 years	Between 3 and 5 years	More than 5 years	Financial cash flow	Carrying amount
Trade payables	173,197	-	-	-	173,197	173,197
Other payables	49,069	1,135	-	-	50,204	50,204
Loans	216,924	271,310	47,867	-	536,101	436,742
Debentures	580,075	1,200,056	1,367,327	148,439	3,295,897	2,593,749
Leases payable	70,062	118,780	100,288	49,156	338,286	302,575
Acquisition of subsidiaries	156,338	152,257	137,485	-	446,080	392,959
Total	**1,245,665**	**1,743,538**	**1,652,967**	**197,595**	**4,839,765**	**3,949,426**

Inflows (outflows) shown in the above table represent undiscounted contractual cash flows related to non-derivative financial liabilities held to manage risk, and which are normally closed off before contractual maturity. Net cash flows are shown for derivatives settled in cash, based on their net exposure, and gross cash flows for inflows and outflows of derivatives with simultaneous gross settlement.

As disclosed in notes nº 21 and nº 22, the Group has bank loans and debentures that contain a restrictive contractual clause (covenant). Failure to comply with this restrictive contractual clause may require the Group to repay the loan before the date indicated in the table above. The restrictive contractual clause is regularly monitored by the treasury and periodically reported to management to ensure that the contract is being fulfilled, Interest payments on loans at a post-fixed interest rate and the debt securities included in the table above reflect the fixed-term market interest rates on the statement of financial position date and these amounts may change as post-fixed interest rates change.

(iv) Market Risk

Market risk is the risk that changes in market prices - such as exchange rates, interest rates and stock prices - may affect the Group's earnings or the value of financial instruments. The purpose of market risk management is to manage and control market risk exposures within acceptable parameters while optimizing the return.

The Group uses derivatives to manage market risks. All these transactions are carried out within the guidelines set by the Risk Management Committee.

Foreign exchange risk

Foreign exchange risk arises when future trading transactions recorded as assets or liabilities are held in a currency other than the Group's functional currency.

Exchange rate risk arises from the Group's exposure to variations in the US Dollar due to loans in that currency (note nº 21 (a) (i)). The risk management policy is to *hedge* 100% of its foreign exchange exposure through an adequate derivative financial instrument, to be made by the Group's Treasury.

Thus, loans in foreign currency are fully protected by currency *swap*, which equates these financial instruments to others exposed to the CDI variation.

Management believes that any impacts of exchange rate variation on the Group's exposure to currency variations would not generate relevant effects on its parent company and consolidated financial statements information. Therefore, it did not disclose the sensitivity analysis resulting from this subject.
See below the Group's exposure in foreign exchange risk and for more details on the instruments contracted to cover this exposure, see note nº 32 (c) (i):

As at September 30, 2024	**Maturity 1 to 6 months**	**6 to 12 months**	**Over one year**
Foreign exchange risk			
Loan agreements			
Net exposure	27,627	27,627	722,780

As at December 31, 2023	**Maturity 1 to 6 months**	**6 to 12 months**	**Over one year**
Foreign exchange risk			
Loan agreements			
Net exposure	24,572	24,572	61,431

(v) Interest rate risk

The associated risk arises from the possibility of the Group incurring losses due to floating interest rates that would increase financial expenses related to liabilities raised in the market. Interest rates on loans and borrowings are mentioned in note nº 21. Contracted interest rates on financial investments are mentioned in note nº 8 and note n° 9. The Group does not execute derivatives agreements to hedge interest rate risks involving CDI; however, constantly monitors market interest rates in order to assess any need to contract operations to hedge the volatility risk of these rates.

Exposure to CDI rate	**09/30/2024**	**12/31/2023**
Assets		
Certificates of bank deposit	3,147,918	2,189,337
Liabilities		
Working capital loans	(224,560)	(318,890)
Swap transactions	(787,494)	(112,194)
Commercial papers	-	(5,658)
Debentures	(4,174,215)	(2,593,749)
Net exposure	**(2,038,351)**	**(841,154)**

Sensitivity analysis

Sensitivity analysis was developed considering the exposure to CDI variation, the sole indexer of the loans taken out by the Group, as well as its financial investments. There are also mutual contracts that are linked to the CDI in the amount of R$ 32,668 (note n° 14.3, R$ 26,193 on December 31, 2023), which we did not evidence the sensitivity analysis because we understand that the effect is not relevant.

Transaction	Amounts	Risk	Probable (i)	Possible (ii)	Remote (iii)
Working capital subject to CDI variation	(224,560)	CDI Increase	(26,386)	(27,509)	(28,631)
Swap transactions subject to CDI variation	(787,494)	CDI Increase	(92,531)	(96,468)	(100,405)
Debentures subject to CDI variation	(4,174,215)	CDI Increase	(490,470)	(511,341)	(532,212)
Subtotal			**(609,387)**	**(635,318)**	**(661,248)**
Investments subject to CDI variation	3,147,918	CDI Decrease	369,880	385,620	401,360
Subtotal			**369,880**	**385,620**	**401,360**
Net exposure	**(2,038,351)**		**(239,507)**	**(249,698)**	**(259,888)**

Indexer	100 bps decrease	50 bps decrease	Probable scenario	50 bps Increase	100 bps Increase
CDI	10.75%	11.25%	11.75%	12.25%	12.75%

(i) Interest calculated based on the Focus Report from the Brazilian Central Bank, September 27, 2024 (based on the aggregate median of expectations for the reference rate - Selic - for the end of 2024).

(ii) Interest calculated considering an increase of 50 bps in the variation of the CDI - based on the latest adjustments of the Monetary Policy Committee of the Central Bank of Brazil (whose mode in the recurring basis corresponds to 50 bps).

(iii) Interest calculated considering a 100-bps increase in the CDI variation - based on the latest adjustments of the Monetary Policy Committee of the Central Bank of Brazil (which would consider two consecutive base adjustments of 50 bps - as per item (ii), above).

33 Net revenue from services rendered and goods sold

As described in note nº 1, the Group generates operating revenue mainly by providing services related to asset security, cleaning and sanitation services, indoor logistics, electronic security, implementation, operation, and maintenance of buildings, and maritime hospitality. Additionally, revenues are generated to a lesser extent from kitchen services, meal sales, road maintenance, temporary employment, sales promotion, maintenance of telephone networks and construction of power distribution network and maintenance of energized network.

a. Revenue flow and breakdown

The reconciliation between the gross taxable revenues and the revenues presented in the statement of profit or loss for the fiscal year is shown below:

	Consolidated	
	09/30/2024	**09/30/2023**
Gross revenue from services	10,214,363	8,169,746
Gross sales revenue	1,296,452	227,248
Subtotal	**11,510,815**	**8,396,994**
Taxes on revenue		
ISS	(391,527)	(314,903)
COFINS (i)	(315,317)	(248,057)
PIS (i)	(67,455)	(53,410)
ICMS	(58,835)	(14,253)
Subtotal	**(833,134)**	**(630,623)**
Net revenue (ii)	**10,677,681**	**7,766,371**

(i) The values of PIS and COFINS are presented in net amounts of credits for inputs under the non-cumulative.

(ii) Net revenue is calculated in full, with all charges without limitation on the calculation basis, since the Perse provision affects the obligation to pay taxes.

b. Net revenues by type of service and sale

	Consolidated					
	09/30/2024			09/30/2023		
	Service revenue	**Sales revenue**	**Total**	**Service revenue**	**Sales revenue**	**Total**
Facilities	3,419,454	4,555	3,424,009	2,778,660	28,417	2,807,077
Security	2,449,013	-	2,449,013	2,158,592	-	2,158,592
Industrial maintenance and services	2,583,751	31,212	2,614,963	1,908,417	25,094	1,933,511
Indoor logistics	706,835	678	707,513	544,705	6,917	551,622
Meals	273,153	1,208,777	1,481,930	148,787	166,598	315,385
Others	253	-	253	184	-	184
Net	**9,432,459**	**1,245,222**	**10,677,681**	**7,539,345**	**227,026**	**7,766,371**

c. Net revenues by operation

	Consolidated	
	09/30/2024	**09/30/2023**
Net revenue from organic operations	5,033,056	3,897,748
Net revenue from inorganic operations (i)	5,644,625	3,868,623
Net revenue	**10,677,681**	**7,766,371**

(i) Revenue stemming from inorganic transactions corresponds to all agreements with customers concluded in conjunction with the acquired companies, with no set deadline. In this sense, the new contracts signed after the date of acquisition are considered "organic". Opening of net revenue from inorganic operations by harvests that include contracts with customers in conjunction with the acquired companies, without a defined term:

Net revenue - Inorganic operations (Crops)	**Consolidated**	
	09/30/2024	**09/30/2023**
Before 2023	3,054,882	3,687,521
2023	842,433	181,102
2024	1,747,310	-
Net revenue	**5,644,625**	**3,868,623**

d. Performance obligations and revenue recognition policies

The revenue is measured based on the consideration specified in the contract with the customer. The Group recognizes revenue when it transfers control over the product or when it provides services to customer, as follows:

Type of product/ service	Nature and time of fulfilment of the performance obligations, including significant payment terms	Recognition of revenue
Services in general*	Contracts are usually signed based on an agreed number of hours per month of certain services provided by certain teams. Contracts are usually for 12 months and may or may not be renewed, Payment must be made monthly. Measurements of services rendered are made and their revenues recognized at the end of the month, at the time the service was rendered. Invoices for services are issued subsequently and normally paid within 30 days at most. Additional services not considered in contract.	Services under a single contract will be allocated based on their individual selling prices in each period. Revenue is recognized during the time the service is provided. The stage of completion determines the amount of revenue to be recognized and is evaluated based on the measurement of the work performed. If the service under a specific contract is provided in different reporting periods, then consideration is allocated based on the stage of measurement. For variable consideration, the service provided up to the reporting date is monitored, measured, and billed to the customer.
Sales	Mostly represented by the preparation and sale of meals, contracts are usually signed on the basis of the number of meals provided per month, Contracts are generally for 12 months and may or may not be renewed, Payment is due monthly. The meals provided are measured and the revenue recognized at the end of the month. Invoices are issued later and usually paid within 30 days. A smaller volume of revenue comes from retail sales, through own and franchised restaurants, located in bus terminals	Sales revenues are recognized at the time of purchase by the customer, when the goods have been delivered, accepted by the customer, and the risks and rewards related to the goods have been transferred. The majority of these are contracts for the sale of meals in canteens, which are measured by the volume of meals sold per month. In addition, there are one-off sales of specific materials, such as electronic security and maintenance items.

(*) Services in general refer to: (i) asset security; (ii) sanitation and cleaning services (facilities); (iii) indoor logistics; (iv) electronic security services, implementation, operation, and building maintenance; (v) maritime hospitality service (on oil platforms); and (vi) kitchen services and the sale of meals (when they do not cover the sale of meals); and (vii) construction of power distribution network and maintenance of energized network.

34 Costs of services rendered, general and administrative expenses and other operating revenues and expenses

The Group chose to present the opening of the costs, in its consolidated statement, by nature:

a. Expenses by nature

	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Spending with personnel (vi)	-	-	(6,040,519)	(4,786,966)
Employee benefits (i)	-	-	(1,239,270)	(892,007)
Provision for bonus	-	-	(108,451)	(98,670)
Stock option plan awards (iii)	-	-	(4,859)	(3,087)
Costs of goods sold	-	-	(623,210)	(123,705)
Maintenance and third-party services	(283)	(188)	(439,975)	(251,388)
Rentals (ii)	-	-	(326,953)	(209,997)
Material and supplies	-	-	(265,800)	(230,401)
Provision for labor contingencies	-	-	(9,471)	5,775
Provision for non-labor contingencies	-	-	(5,411)	69
Payments non-labor lawsuits	-	-	(9,223)	(3,105)
Payments labor lawsuits	-	-	(204,999)	(103,987)
Taxes and fees	-	(2)	(66,089)	(47,932)
Customer losses	-	-	(1,193)	(2,228)
Provision for expected loss of billed services (iv)	-	-	(6,925)	(18,615)
Provision for expected loss of services to be billed (iv)	-	-	(82,536)	(64,264)
Reversal of sub judice tax	-	-	-	258
Constitution of tax debts	-	-	-	(296)
Depreciation and amortization of property and equipment, intangible assets and right-of-use in leases	-	-	(153,810)	(76,466)
Amortization - customers portfolio, brands, non-compete agreement surplus of property and equipment	-	-	(128,183)	(88,763)
Update and write-offs of indemnity assets and contingent liabilities (v)	-	-	(43,088)	7,648
Earn-out update	-	-	(15,484)	3,836
Earn-out write-off	-	-	51,177	7,205
Expenses with acquisition of subsidiaries	-	-	(14,165)	(12,964)
Reconciliation of balances to be received	-	(200)	-	(972)
Expenses with telephone and travel	-	-	(47,666)	(23,854)
Expenses with insurance	-	-	(14,659)	(8,361)
Expenses with consumption	-	-	(23,853)	(11,303)
Bargain Purchase	-	-	-	16,565
Reconciliation of acquired balances	-	-	7,150	3,287
Sales of operating assets	-	-	10,682	7,891
Refund of tax credits	-	-	480	-
Donations	-	-	109	-
Others	(258)	(311)	(6,243)	8,611
Total	**(541)**	**(701)**	**(9,812,437)**	**(6,998,186)**
Cost of services rendered	-	-	(9,012,174)	(6,436,179)
General and administrative expenses	(541)	(459)	(739,908)	(495,990)
Expected credit losses on trade receivables	-	-	(89,461)	(82,878)
Other operating revenues	-	-	67,332	54,320
Other operating expenses	-	(242)	(38,226)	(37,459)
Total	**(541)**	**(701)**	**(9,812,437)**	**(6,998,186)**

(i) Employee benefits mean amounts related to: food vouchers, meal vouchers, transportation vouchers, and medical and dental assistance.

(ii) See note nº 37.

(iii) See note nº 31 (b).

(iv) See note n° 10.

(v) Refers substantially to updates and write-offs of contingent liabilities identified at the time of the acquisition of subsidiaries, with a possible prognosis of realization, and the revaluations are carried out in accordance with the new position of the Group's legal advisors and in accordance with the prescription of tax risks. The main write-off of contingency and tax risks was that of the acquired companies Comau and Global Empregos, resulting from a decision in favor of the manifestation of non-compliance, whose object was the reform of the decision that denied the request for restitution of credits, presented by the acquired companies.

(vi) Personnel costs are not impacted by the System S provision, as the provision affects the obligation to be paid with wages and charges.

35 Financial income and financial expenses

Financial income	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Income from financial investments	-	-	194,194	245,829
Update currency assets	355	529	40,730	43,560
Income with swap - (i)	-	-	12,758	-
Income with swap – MTM (i)	-	-	49,654	-
Exchange variation (i)	-	-	38,147	17,616
Interest received	-	-	4,122	3,589
Others financial revenues	-	3	903	773
Total	**355**	**532**	**340,508**	**311,367**

Financial expenses	Parent Company		Consolidated	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Interest on loans	-	-	(59,642)	(52,217)
Interest on debentures	-	-	(285,420)	(291,549)
Bank expenses	-	-	(2,921)	(2,718)
Income MTM (i)	-	-	-	(15,480)
Foreign Exchange variation (i)	-	-	(117,097)	(12,560)
Acquisition debt of exchange variation	-	-	(3,740)	-
Interest on sub judice taxes	-	(65)	(32,260)	(33,161)
Interest on “S” System	-	-	(29,858)	(45,268)
Interest on perse	-	-	(2,976)	-
Interest on acquisition debt	-	-	(12,642)	(9,232)
Interest on leases payable	-	-	(13,214)	(2,796)
Interest on installments	-	(1)	(3,710)	(5,704)
Taxes on financial transactions	-	-	(11,258)	(13,138)
Discounts granted	-	-	(2,406)	(12,644)
Settlement of cost incurred with issuance of debentures	-	-	(5,870)	(3,738)
Others financial expenses	(17)	(25)	(9,077)	(10,603)
Total	**(17)**	**(91)**	**(592,091)**	**(510,808)**

(i) The Group has loan operations in foreign currency denominated in US$ (Dollar), but with swap in an amount consistent with the estimated future cash flow, eliminating the variation of foreign currency and converting the entire operation to 100% of the remuneration of the Interbank Certificate of Deposit (CDI), plus interest from 1.96% to 2.47% per year, obeying the risk management criteria, Derivative transactions are designated for hedge accounting and all volatility is shown in Other Comprehensive Income to Equity (note nº 32 (c)).

36 Earnings per share

The calculation of basic earnings per share is made by dividing the net income of the period, attributed to the holders of common shares of the parent company, by the weighted average amount of common shares available during the fiscal year.

Diluted earnings per share is calculated by dividing the net income attributed to the holders of the parent company's common shares by the weighted average amount of common shares available during the year plus the average amount of common shares that would be issued in the conversion of all potential common shares diluted into common shares.

The following is earnings per share information for the period September 30, 2024 and 2023:

(i) Basic earnings and diluted per share

The basic calculation of earnings per share is done by dividing the net income for the fiscal year by weighted average of the common shares available during the fiscal year:

Base date	R$ - Net income attributable to holders of common shares	Weighted average of shares	R$ - Earnings per share
09/30/2024	421,633	674,090,541	0.63
09/30/2023	391,415	671,494,049	0.58

37 Operating leases

a. Leases as lessee

The Group leases a series of vehicles and machines for operation, allocated in the contracts, under operating leases. These operating leases do not transfer risks and rewards to the user of the assets and have been excluded from the application of CPC 06 (R2) / IFRS 16. Lease payments are readjusted annually to reflect market values. For certain operating leases, the Group is prevented from entering into any sublease agreement.

The rent paid to the lessor is adjusted at regular intervals according to market prices, and the Group does not participate in the residual value of the leased assets. Consequently, it has been determined that basically all risks and benefits of the assets fall on lessor.

(i) Future minimum operating lease payments

As at September 30, 2024, the minimum future payouts for non-cancellable operating leases are:

	Consolidated
	09/30/2024
Less than one year	375,504
Between one and five years	624,774
Total	**1,000,278**

38 Transactions not affecting cash

Below is the list of transactions during the fiscal year which did not affect cash and cash equivalents:

	Parent Company		Consolidated	
	09/30/2024	**09/30/2023**	**09/30/2024**	**09/30/2023**
Net income on hedge	(3,910)	1,204	(3,910)	1,204
Fair value adjustment of call options of acquisitions (i)	16,744	15,914	16,744	15,914
Disproportionate dividends in subsidiaries – capital transaction in the Parent Company	10,912	-	-	-
Financial liability for acquisition of subsidiary	-	-	199,901	-
Capital increase without issuance of new shares	200,000	-	200,000	-
Update contingency against indemnity assets	-	-	250	3,550

(i) See note n° 29 (a) and note nº 31 (f).

Director's statement

In compliance with the provisions contained in article 25 of Securities and Exchange Commission Instruction nº 480, of December 7, 2009, as amended, the Company's Executive Officers declare that (a) they have reviewed, discussed and agreed with the parent company and consolidated financial statements of GPS Participações e Empreendimentos S.A., for the period September 30, 2024, and (b) have reviewed, discussed and agreed with the conclusion presented in the quarterly information review report by KPMG Auditores Independentes Ltda, issued on November 11, 2024, on the parent company and consolidated interim accounting information for the nine-month period September 30, 2024.

*   *   *

Luis Carlos Martinez Romero
Chief Executive Officer

Guilherme Nascimento Robortella
Chief Financial Officer

Anderson Nunes da Silva
Controller - CRC: 1SP232030/O-9