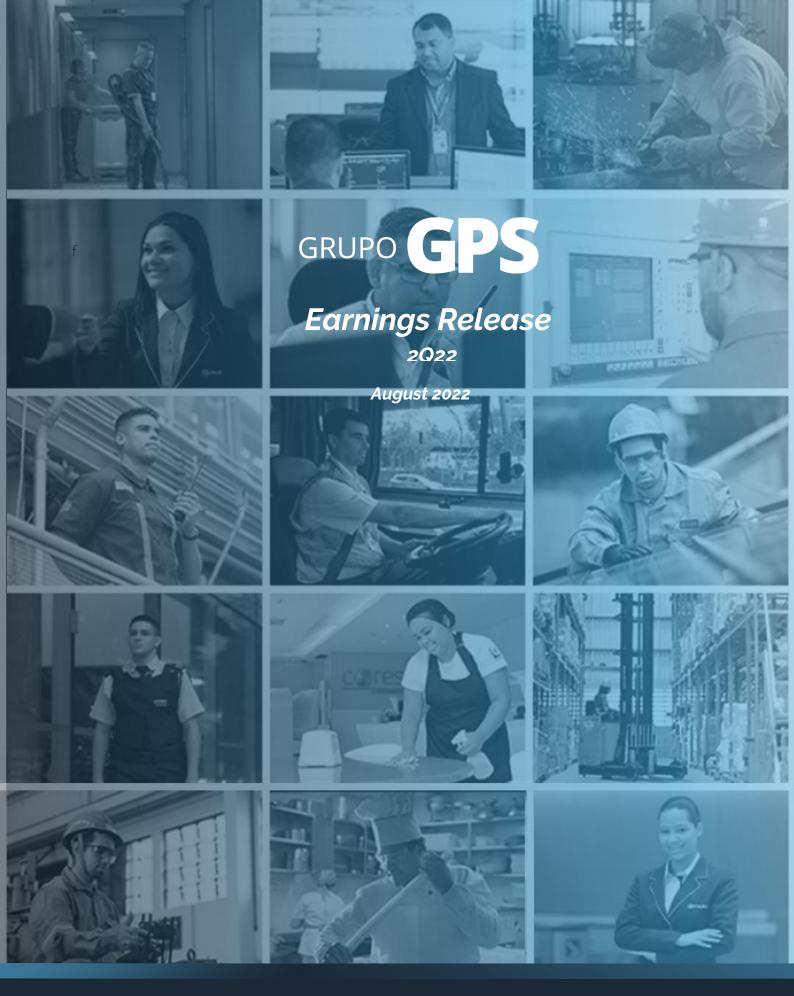
Parent company and consolidated financial statements as at June 30, 2022

(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)

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Results Check
Friday, August 12
In Portuguese and English:
10:00 a.m. (BRT)
09h00 (NYT)

Presenters

Marcelo Hampshire - *Executive Director*Marita Bernhoeft - *Investor Relations Officer*

São Paulo, August 11, 2022 - GPS Participações e Empreendimentos S.A. ("Company"), together with its subsidiaries ("GPS Group"), announce their results for the second guarter of 2022 (2Q22).

About GPS Group

GPS Group is a leader in outsourced services- facilities, security, indoor logistics, utility engineering, industrial services, catering, and infrastructure services.

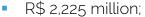
We operate throughout Brazil with a comprehensive portfolio of solutions, serving more than 3,497* Customers and having more than 134* thousand direct employees.

This year we completed 60 years of operations and continue in 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 to the current Customer base, with the inorganic vertical, through the acquisition and integration of companies that favor gains in scale and greater penetration in regions or services converging with our business management model.

1. 2Q22 Highlights





- 45% higher than 2Q21;
- 10% organic growth compared to 2Q21.



- R\$ 237 million;
- 44% higher than 2Q21;
- 10.7% adjusted EBITDA margin.



- R\$ 123 million;
- 36% higher than 2Q21;
- 5.5% adjusted net margin.

^{*}The numbers of employees, Customers, and contract managers don't include Ormec, Sulzer, Motus, e-Vertical, and Global Empregos.

In the second quarter of 2022, we maintained the pace of organic revenue expansion by acquiring new contracts and transferring contractual adjustments, historically concentrated in the first four months of the year.

M&A activities remained heated, which resulted in the acquisition of seven companies during the first half of 2022 that, on a consolidated basis, generated R\$1.4 billion in gross revenue in the 12 months before signing the purchase and sale contracts.

We completed the systems integration of four of the seven companies acquired: Comau in May; Force in June; Ormec in July; and Sulzer in early August. Our discipline in the integration of the acquired companies is fundamental for the capture of operational and administrative synergies and the implementation of our management model.

We concluded the acquisitions of Motus, on June 29, e-Vertical, on June 24, and Global Empregos on July 13, and we have already started the systems integration stage.

2. Operational capacity, service portfolio, and Customers

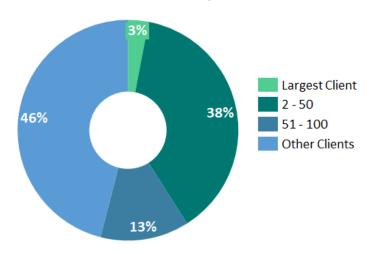
We have 134 thousand* direct employees, serving 3,497* Customers nationwide. Our 416* contract managers focus on delivering services and improving our Customers' relationships to ensure a high level of satisfaction, reflected in our 74% NPS rate, calculated to June 30, 2022.



^{*} The numbers of employees, Customers, and contract managers don't include Ormec, Sulzer, Motus, e-Vertical, and Global Empregos.

Our Customer base remains highly diversified and with a low revenue concentration.

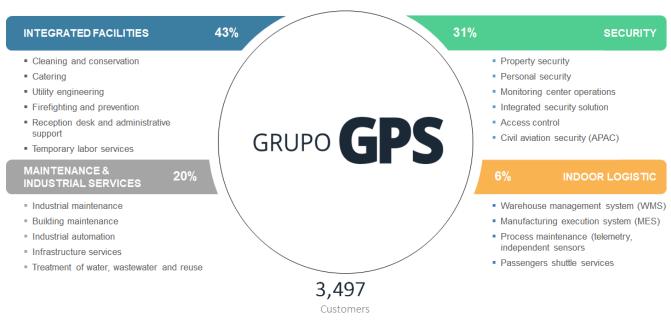




We have increasingly evolved towards a "one-stop shop" concept in services, in line with our strategy of building lasting and consistent relationships with our Customers.

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

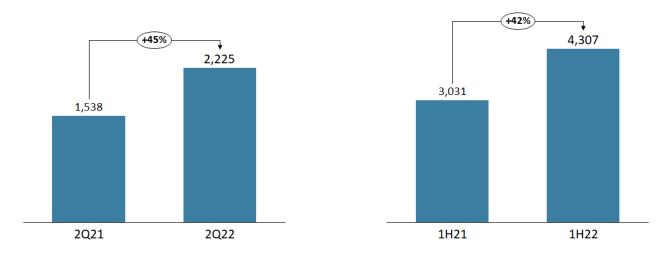
Net revenue distribution by the line of solution (1H22)



3. Net revenue

- Net revenue in 2Q22 of R\$ 2,225 million, 45% higher than the revenue for 2Q21:
- Net revenue in 1H22 of R\$ 4,307 million, 42% higher than the revenue for 1H21.

The graphs below show the evolution of the quarterly and half-yearly total net revenue. Values are represented in millions of reais.



In 2Q22, we maintained the pace of implementation of new contracts, which resulted in a 10% growth in organic net revenue compared to 2Q21, and also 10% when compared to 1H21.

The tables below show the evolution of quarterly and half-yearly net revenue by organic and inorganic revenue. Values are represented in millions of reais.

Net revenue R\$ mi	Companies	2Q22 (a)	2Q21 (b)	△ (a) / (b)
Organic*	Grupo GPS	1,700	1,538	10%
M&A (2021)	Global/Loghis/Vivante/Allis/Rudder/Única	349	-	-
M&A (2022)	Comau/Force/Ormec	176	-	-
Total net revenue		2,225	1,538	45%

Net revenue R\$ mi	Companies	1H22 (c)	1H21 (d)	△ (c) / (d)
Organic*	Grupo GPS	3,338	3,031	10%
M&A (2021)	Global/Loghis/Vivante/Allis/Rudder/Única	704	-	-
M&A (2022)	Comau/Force/Ormec	265	-	-
Total net revenue		4,307	3,031	42%

^{*} Organic net revenue includes M&A until 2020 (included), as detailed at Note. 29 (c).

4. Acquisitions program

The results for the second quarter of 2022 include the performance of Comau and Force (integral) and Ormec (two months).

As of the third quarter, results from Sulzer, Motus, e-Vertical and Global Empregos will be incorporated,

We list below the total acquisitions carried out in 2022, with combined gross revenue of R\$1.4 billion, calculated in the 12 months before the purchase and sale agreements signing.

Company	Date	Gross revenue LTM (R\$ mi)	Status	Segment	M&A Program
COMAU	Signing 07/23/21 Closing 12/15/21 Go live 05/01/22	339	System's integration concluded	Industrial Maintenance	2022
FORCE	Signing 01/12/22 Closing 02/24/22 Go live 06/01/22	142	System's integration concluded	Security and Facilities	2022
ORMEC	Signing 02/17/22 Closing 04/13/22 Go live 07/01/22	210	System's integration concluded	Industrial Cleaning and Maintenance	2022
SULZER	Signing 03/15/22 Closing 06/03/22 Go live 08/01/22	135	System's integration concluded	Industrial Maintenance	2022
MOTUS	Signing 03/29/22 Closing 06/29/22 Go live 10/01/22	107	System's integration	Logistics	2022
E-VERTICAL	Signing 04/13/22 Closing 06/24/22 Go live 11/01/22	87	System's integration	Eletronic Security	2022
GLOBAL EMPREGOS	Signing 04/20/22 Closing 07/13/22 Go live 02/01/23	412	System's integration	Temporary labor	2022

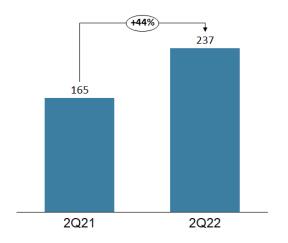
5. EBITDA and adjusted EBITDA

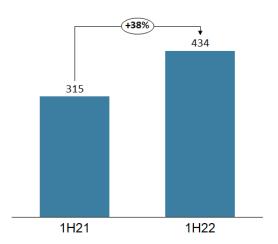
The table below shows the composition of the EBITDA calculation, as per CVM Instruction 527/2012, and the adjusted EBITDA.

EBITDA R\$ mi	2Q22 (a)	2Q21 (b)	△ (a) / (b)	1H22 (c)	1H21 (d)	△ (c) / (d)
Net profit	102	81	26%	195	157	24%
Income tax and social contribution	40	36	9%	86	52	66%
Net financial income (expenses)	43	16	170%	74	36	102%
Depreciation of assets	20	13	49%	37	27	41%
Amortization-customers, brands, property and equipment	32	14	124%	60	30	101%
EBITDA (iCVM 527)	236	161	47%	452	302	50%
Provision for tax risks	1	-	267%	1	9	-92%
Provision for non-labor contingencies	3	-	-3554%	1	(2)	-142%
Expenses with the acquisition of subsidiaries	1	8	-83%	5	14	-62%
Update of indemnity assets and contingent liabilities	-	(2)	0%	(23)	(4)	504%
Graphic account related to acquisition debt	-	(1)	0%	-	(4)	-100%
Earn out write-off / update	5	-	0%	6	-	0%
Reversal FAP from acquired companies	(10)	-	0%	(10)	-	29923%
Reconciliation of balance to be received	2	-	0%	2	-	0%
Adjusted EBITDA	237	165	44%	434	315	38%
Adjusted EBITDA / net revenue	10,7%	10,7%	0,0pp	10,1%	10,4%	-0,3pp

- Adjusted EBITDA of R\$ 237 million in 2Q22, 44% higher than the result for 2Q21;
- Adjusted EBITDA margin in 2Q22 of 10.7%, aligned with 2Q21;
- Adjusted EBITDA of R\$ 434 million in 1H22, 38% higher than the result of 1H21;
- Adjusted EBITDA margin of 10.1% in 1H22, 0.3p.p. lower than 1H21;
- Adjusted EBITDA margin in 2Q22 improved by 1.3 p.p. compared to 1Q22, as disclosed in the previous Earnings Release, resulting in a consolidated margin of 10.1% for 1H22, in line with historical profitability standards.

The graphs below show the evolution of the quarterly and half-yearly adjusted EBITDA. Values are in millions of reais.





Adjusted EBITDA considers only three 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.

6. Net profit and adjusted net profit*

Adjusted net profit * BRL (million)	2Q22 (a)	2Q21 (b)	△ (a) / (b)	1H22 (c)	1H21 (d)	△ (c) / (d)
Net profit	102	81	26%	195	157	24%
Amortization-customers, brands, property and equipment **	21	9	124%	39	20	101%
Adjusted net profit	123	90	36%	235	177	33%
Adjusted net profit / net revenue	5,5%	5,9%	-0,4pp	5,4%	5,8%	-0,4pp

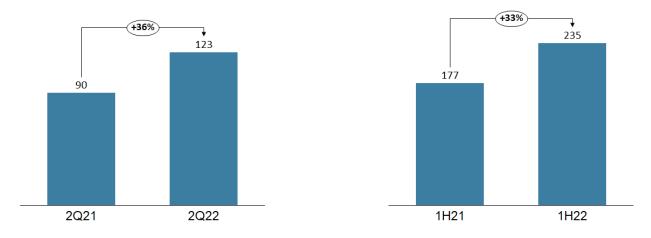
^{*:} Adjusted net profit is not the basis for the distribution of dividends

- Adjusted net profit in 2Q22 of R\$ 123 million, 36% higher than the adjusted net profit for 2Q21;
- Adjusted net margin for 2Q22 of 5.5%, 0.4p.p. lower than the margin in 2Q21;
- Adjusted net profit in 1H22 of R\$ 235 million, 33% higher than the adjusted net profit for 1H21;
- Adjusted net margin for 1H22 of 5.4%, 0.4p.p. lower than the margin in 1H21.

^{**} Net of tax effect IR/CSLL (34%)

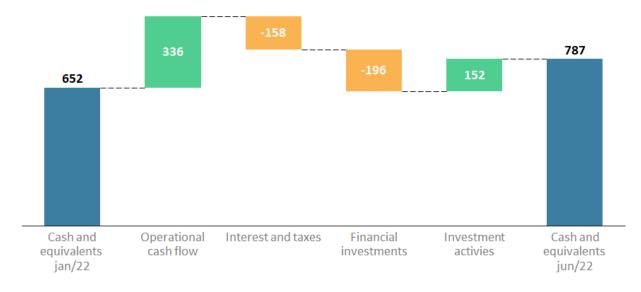
The net margin in 1H22 was affected by the integration of the acquired companies and by the increase financial expenses.

The graphs below show the evolution of the quarterly and half-yearly adjusted net profit. Values are in millions of reais.



7. Cash flow

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



 Cash generated from operating activities in 1H22 of R\$ 336 million, representing 77% of adjusted EBITDA, 12p.p. lower than 1H21, resulting from the impact of acquisitions in the period on the balance of accounts receivable and taxes recoverable;

- Payment of interest and profit tax in the total amount of R\$158 million, higher than the amount paid in 1H21, due to the increase in the Selic rate during 1H22;
- Net cash from financing activities negative of R\$ 196 million, essentially resulting from the amortization of loans and debentures for R\$ 179 million, from the exercise of purchase options of the remaining installments of five companies for R\$ 41 million, and the positive inflow of R\$ 33 million due to the payment of capital from the issuance of shares related to the 2022 stock option program;
- Positive investment flow of R\$152 million, resulting from the net cash inflow of R\$356 million from the redemption of financial investments and the payment of the acquisitions of Force, Ormec, Motus, Sulzer, E-vertical, and Global Empregos, in the total amount of R\$ 166 million and expenses with the purchase of operating fixed assets, in the amount of R\$ 33 million

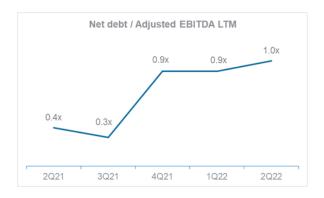
8. Leverage

Leverage BRL (million)	2Q22 (a)	1Q22 (b)	4Q21 (c)	3Q21 (d)	2Q21 (e)	△ (a) / (e)
Cash	1,420	1,580	1,669	1,385	1,422	0%
Cash and cash equivalents	787	694	652	580	551	43%
Financial investments	633	886	1.017	805	871	-27%
Gross Debt	2,195	2,234	2,304	1,570	1,659	32%
Loans	702	718	813	846	827	-15%
Debentures	1,224	1,244	1,252	506	505	143%
Acquisition of subsidiaries	208	213	177	180	294	-29%
Tax payable through installments	61	59	63	39	34	78%
Net debt	(775)	(654)	(635)	(185)	(237)	226%
Adjusted EBITDA LTM	814	742	695	681	649	25%
Net debt / adjusted EBITDA LTM	1,0	0,9	0,9	0,3	0,4	160%

- We ended 2Q22 with a leverage ratio of 1.0x adjusted EBITDA, in line with the indicator calculated in 1Q22:
- It is important to highlight that the adjusted EBITDA (last 12 months) does not include the companies Motus, Sulzer, E-vertical, and Global Empregos and only partially consolidates the results of the companies Ormec (May and June) and Force (April to June). This partial consolidation of results

increases the Net Debt/Adjusted EBITDA indicator insofar as, except Global Empregos, the Gross Debt value already fully considers the investment in the acquisition of such companies;

 Below we show the evolution of the leverage ratio and the debt profile of the GPS Group, which remains stable with a total portfolio duration of 45 months in 1H22.





9. GGPS3 Performance

The Company's share (GGPS3) ended 2Q22 quoted at R\$10.55, registering a depreciation of 30.5% since January 3, 2022. The average daily volume traded in this period was R\$21.3 million, with an average of 1.470 trades per day. As of June 30, 2022, the free float comprised 57% of the shares.



GGPS3 on B3	1H22
Existing shares - end of period	669,708,835
Closing price (BRL) - end of period	10.55
Average price (BRL)	14.55
Daily average traded volume (BRL million)	21.35
Daily average # of trades	1.470
Market Value (BRL million) - end of period	7,065



10. Final considerations

The results achieved in 2Q22 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. It is through our ability to maintain and engage people with an entrepreneurial spirit, our capacity 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 that the second half of 2022 will still be challenging and, therefore, we are prepared to move towards growth, combining the efforts of the sales teams with new opportunities to acquire companies, ensuring balanced management of the risk environment involved.

Legal considerations

Financial information is presented in millions of reais unless otherwise indicated. The GPS Group's individual and consolidated interim financial information was prepared in accordance with CPC 21(R1) - Interim Financial Reporting and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standard Board - IASB and presented in accordance with the Brazilian Securities Commission, applicable to the preparation of the Quarterly Information - ITR.

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

This report may include non-accounting metrics, which will be indicated where relevant. Such metrics are included because Management considers relevant the business, but they do not necessarily go through the same criteria for preparing the interim accounting information. Non-accounting data were not audited by the GPS Group's independent auditors.

11. Attachments

Balance Sheet	_	Consolidated		
Assets - (<i>BRL) million</i>	Note	06/30/2022	12/31/2021	
Current				
Cash and cash equivalents	8	787	652	
Financial investments	9	631	988	
Derivative financial instruments	10		5	
Trade receivables Loans receivable	11 14.3	1,748 4	1,381	
Inventories	14.3	7	4 7	
Recoverable income tax and social contribution	12	189	125	
Recoverable taxes	13	239	236	
Advances to suppliers		19	13	
Prepaid expenses		20	19	
Other receivables		7 3,651	4 3,435	
Total current assets	_	3,031	3,433	
Non-current				
Long-term receivables Financial investments	9	0	0	
Derivative financial instruments	10	7	24	
Trade receivables	11	70	58	
Loans receivable	14.3	25	22	
Judicial deposits	25 (c)	165	137	
Recoverable income tax and social contribution	12	18	17	
Recoverable taxes	13	7	0	
Indemnification assets	25 (d)	129	127	
Deferred income tax and social contribution	23_	474	402	
Total long-term assets		896	787	
Investments	15	105	106	
Property and equipment	16	318	273	
Right-of-use assets	17	63	40	
Intangible assets	18	2,102 3,483	1,964 3,168	
Total non-current assets Total assets	_	7,134	6,603	
Total assets	=	·	,	
		Consoli		
Liabilities - (BRL) million	Note	06/30/2022	12/31/2021	
	11010			
Current	11010		404	
Trade payables		101	101	
Trade payables Loans	19	101 185	199	
Trade payables Loans Debentures	19 20	101 185 131		
Trade payables Loans Debentures Derivative financial instruments	19 20 10	101 185 131 6	199 108	
Trade payables Loans Debentures Derivative financial instruments Leases payable	19 20	101 185 131 6 24	199	
Trade payables Loans Debentures Derivative financial instruments	19 20 10 21	101 185 131 6	199 108 - 17	
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2,415

2,417

7,134

2,195

2,197

6,603

Total equity

Total Liabilities and equity

Equity attributable to the owners of the Company Non-controlling interests

				te	

Statements of profit or loss - In thousands of Reais - except earnings per share	Note	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021
Net revenue from services rendered and goods sold Costs of services rendered and goods sold	29 30	-1	3,031 (2,520)
Gross profit		661	511
General and administrative expenses Expected credit losses on trade receivables Other operating revenues Other operating expenses	30 30 30 30	(265) (37) 13 (18)	_
Income before net financial income (expenses), equity-accounted investees and taxes		355	245
Financial income Financial expenses	31 31	134 (208)	120 (156)
Net financial income (expenses)		(74)	(36)
Equity-accounted investees	15 (a)	-	-
Profit before income tax and social contribution		281	209
Current income tax and social contribution Deferred income tax and social contribution	23 (c) 23 (c)		(83) 31
Profit for the period		195	157
Profit attributable to: Owners of the Company Non-controlling shareholders		195 0	157
Basic and diluted earnings per share	32	0.29	0.30

Consolidated

Statements of profit or loss - In thousands of Reais - except earnings per share	Note	From 04/01/2022 to 06/30/2022	From 04/01/2021 to 06/30/2021
Net revenue from services rendered and goods sold Costs of services rendered and goods sold	29 30	,	1,538 (1,273)
Gross profit		355	265
General and administrative expenses Expected credit losses on trade receivables Other operating revenues Other operating expenses	30 30 30 30	(29) 11	(112) (14) 2 (8)
Income before net financial income (expenses), equity-accounted investees and taxes		185	133
Financial income Financial expenses	31 31	59 (102)	46 (62)
Net financial income (expenses)		(43)	(16)
Equity-accounted investees	15 (a)	-	-
Profit before income tax and social contribution		142	117
Current income tax and social contribution Deferred income tax and social contribution	23 (c) 23 (c)	· /	(50) 14
Profit for the period		102	81
Profit attributable to: Owners of the Company Non-controlling shareholders		102 0	81
Basic and diluted earnings per share	32	0.15	0.09

Consolidated

	Consolidated					
Cash Flows - (BRL) million	Note	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021			
Cash flows from operating activities		00/00/2022	00/00/2021			
Net profit for the period		195	157			
Adjustments for:						
Gain from disposal of property and equipment	20	(3)	(0)			
Constitution of provision (reversion) for expected loss of billed services Constitution of (reversion) provision for expected loss of services to be billed	30 30	6 31	2 19			
Depreciation of property and equipment	16 (c)	27	18			
Amortization of intangible assets	18 (c)	0	0			
Right-of-use assets amortization Surplus value amortization - customer portfolio, brands and non-competition	17 (a)	10	9			
agreement	18 (c)	56	27			
Surplus value amortization - property and equipment	16 (c)	4	3			
Supplement (reversion) of provision for sub judice taxes	25 (b)	4	10			
Reversion FAP from acquired companies Income tax and social contribution	25 (b) 23 (c)	(10) 86	52			
Constitution of provision for tax, civil and labor risks	25 (c) 25 (a)	(2)	1			
"S" System update currency	25 (a)	9	-			
Interest of indemnity assets and contingent liabilities	30	(23)	(4)			
Interest contingent portion - acquisition debt Installments contigency write-off	26 (a) 26 (a)	13 (7)	1			
Offsetting of acquisition debt	26 (a)	-	(4)			
Gain on derivative financial instruments	31	25	36			
Monetary update of judicial deposits	25 (c)	(4)	(2)			
Monetary update of loans to be receiveble - (mutual agreements) Monetary update of sub judice taxes	14.3 25 (b)	(1) 11	(1) 2			
Monetary uptade of acquisitions	26 (a)	(1)	1			
Trade receivables (mutual agreements)	14.3	2	-			
Payment of the Stock Option Plan Award.	14.3	3				
Exchange variation, interest and loan charges Interest and charges on debentures	19 (b) 20 (b)	20 77	50 10			
Financial charges on installments	20 (b)	4	3			
Financial charges on leases	21 (c)	2	2			
		534	392			
Changes in:						
Inventories		(0)	(0)			
Trade receivables		(275)	(156)			
Recoverable income tax and social contribution Recoverable taxes		(105) 14	(35) (12)			
Judicial deposits		(5)	(5)			
Indemnification assets		(0)	-			
Other receivables		(12)	(11)			
Trade payables Payroll and social charges		(11) 218	(6) 141			
Installment of taxes		(8)	9			
Other tax obligations Other liabilities		10 (22)	(23)			
Cash from (used in) operating activities	-	336	(13) 281			
	40.77					
Interest paid on loans Interest paid on debentures	19 (b) 20 (c)	(44) (55)	(25) (9)			
Income tax and social contribution paid	20 (0)	(58)	(21)			
Net cash from (used in) operating activities	-	179	227			
Cash flows from investment activities						
Financial investments	44.0	356	(761)			
Proceeds from loans - (mutual agreements) Granting of loans - (mutual agreements)	14.3 14.3	5 (10)	(12)			
Proceeds from the sale of property and equipment		5	1			
Acquisition of property and equipment	16 (b)	(38)	(38)			
Acquisition of intangible assets Acquisition of unconsolidated subsidiaries and other transactions	18 (b) 15 (ii)	(1) (105)	(123)			
Acquisition of subsidiaries, net of cash obtained in the acquisition	3	(61)				
Net cash (used in) from investment activities	-	152	(930)			
Cash flows from financing activities						
Capital increase through the issuance of shares	27 (a)	33	1,133			
Expenses with issuance of shares	27 (a)		(58)			
Payment of leases Dividends paid (college of acquired companies)	21 (c)	(11)	(10)			
Dividends paid (sellers of acquired companies) Derivative financial instruments	10 (a)	1	(407) 6			
Borrowing	19 (b)	-	154			
Loans amortization	19 (b)	(129)	(298)			
Amortization of debentures Exercise of purchase option and additional portion of acquisition	20 (c) 26	(50) (41)				
Net cash from (used in) financing activities		(196)	520			
Net (decrease) increase in cash and cash equivalents	-	135	(183)			
Cash and cash equivalents as at January 1			(1.23)			
Cash and cash equivalents as at January 1 Cash and cash equivalents as at June 30		652	732			
		787	548			





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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"), respectively referred to as Parent Company and Consolidated, included in the Quarterly Information Form (ITR) for the quarter ended June 30, 2022, comprising the statement of financial position as at June 30, 2022 and the respective statements of profit or loss and comprehensive income, for the three and six-month period then ended, and changes in equity and cash flows for the six-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 six-month period ended at June 30, 2022, 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, August 11, 2022

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 June 30, 2022 and December 31, 2021

(In thousands of Reais)

		Parent Co	mpany	Consolio	lated			Parent Co	mpany	Consolie	dated
Assets	Note	06/30/2022	12/31/2021	06/30/2022	12/31/2021	Liabilities	Note	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Current						Current					
Cash and cash equivalents	8	39	30	787,366	652,434	Trade payables		-	49	100,600	100,877
Financial investments	9	-	-	631,277	987,526	Loans	19	-	-	184,751	199,405
Derivative financial instruments	10	-	-	-	5,178	Debentures	20	-	-	130,653	107,734
Trade receivables	11	-	-	1,748,107	1,381,045	Derivative financial instruments	10	-	-	5,631	-
Loans receivable	14.3	1,199	2,059	3,769	3,707	Leases payable	21	-	-	24,048	17,131
Inventories		-	-	7,141	6,920	Payroll and social charges	22	-	-	1,027,126	802,100
Recoverable income tax and social contribution	12	-	-	188,825	124,950	Income tax and social contribution payable		10	-	45,115	42,561
Recoverable taxes	13	-	-	239,028	236,440	Other tax obligations		3	20	136,118	110,322
Advances to suppliers		3	4	18,523	13,406	Tax payable through installments agreement	24	15	14	18,670	14,908
Prepaid expenses		21	95	20,257	18,723	Acquisition of subsidiaries	26	-	-	103,969	85,295
Other receivables		2	2	6,631	4,330	Loans with related parties	14.2	-	20,669	-	-
						Other liabilities		1	1	22,914	35,679
Total current assets		1,264	2,190	3,650,924	3,434,659						
						Total current liabilities		29	20,753	1,799,595	1,516,012
Non-current											
Long-term assets						Non-current					
Financial investments	9	-	-	366	252	Loans	19	-	-	517,543	613,293
Derivative financial instruments	10	-	-	6,856	23,740	Debentures	20	-	-	1,093,646	1,144,473
Trade receivables	11	-	-	69,575	57,642	Derivative financial instruments	10	-	-	-	-
Loans receivable	14.3	7,195	10,206	25,186	21,741	Leases payable	21	-	-	39,610	24,814
Loans receivable with related parties	14.2	15,165	-	-	-	Tax payment through installments agreement	24	37	44	42,188	47,603
Judicial deposits	25 (c)	-	-	164,610	136,702	Acquisition of subsidiaries	26	-	-	103,539	91,606
Recoverable income tax and social contribution	12	-	-	18,464	17,043	Provisions for contingencies and sub judice taxes	25(a)/(b)	1,305	1,371	1,114,495	960,284
Recoverable taxes	13	-	-	7,259	308	Other liabilities		-	-	6,908	8,223
Indemnification assets	25 (d)	-	-	129,465	126,966						
Deferred income tax and social contribution	23	72	72	474,063	402,165						
Total long-term assets		22,432	10,278	895,844	786,559	Total non-current liabilities		1,342	1,415	2,917,929	2,890,296
Investments	15	2,392,877	2,204,812	104,873	105,537	Equity					
Property and equipment	16	-	-	317,545	272,633	Share capital	27 (a)	1,648,808	1,615,382	1,648,808	1,615,382
Right-of-use assets	17	-	-	62,909	39,866	Earnings reserve	27 (c)	733,069	537,878	733,069	537,878
Intangible assets	18	-	-	2,102,249	1,963,659	Other comprehensive income		4,073	8,294	4,073	8,294
						Equity valuation adjustments	27 (e)	29,252	33,558	29,252	33,558
Total non-current assets		2,415,309	2,215,090	3,483,420	3,168,254						
						Equity attributable to the owners of the Company		2,415,202	2,195,112	2,415,202	2,195,112
						Non-controlling interests				1,618	1,493
						Total equity		2,415,202	2,195,112	2,416,820	2,196,605
Total assets		2,416,573	2,217,280	7,134,344	6,602,913	Total liabilities and equity		2,416,573	2,217,280	7,134,344	6,602,913

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

Statements of profit or loss

For the three and six-months periods ended June 30, 2022 and 2021

(In thousands of Reais - except earnings per share)

		Parent Company				Consolidated				
	Note	From 04/01/2022 to 06/30/2022	From 04/01/2021 to 06/30/2021	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	From 04/01/2022 to 06/30/2022	From 04/01/2021 to 06/30/2021	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	
Net revenue from services rendered and goods sold	29	-	-	-	-	2,224,923	1,538,259	4,306,525	3,031,185	
Costs of services rendered and goods sold	30					(1,869,889)	(1,272,806)	(3,645,137)	(2,520,454)	
Gross profit						355,034	265,453	661,388	510,731	
General and administrative expenses	30	(298)	(44)	(420)	(79)	(141,729)	(111,949)	(265,080)	(226,953)	
Expected credit losses on trade receivables	30	-	-	-	-	(29,028)	(13,851)	(36,907)	(21,065)	
Other operating revenues	30	66	-	66	34	10,804	1,837	13,063	2,389	
Other operating expenses	30	(1,439)	(165)	(1,472)	(165)	(10,099)	(8,305)	(17,713)	(19,779)	
Income before net financial income (expenses), equity-accounted investees and taxes		(1,671)	(209)	(1,826)	(210)	184,982	133,185	354,751	245,323	
Financial income	31	139	217	522	493	58,946	46,284	134,331	120,024	
Financial expenses	31	(9)	(10)	(28)	(24)	(102,415)	(62,383)	(207,954)	(156,443)	
Net financial income (expenses)		130	207	494	469	(43,469)	(16,099)	(73,623)	(36,419)	
Equity-accounted investees	15 (a)	103,376	80,818	196,590	156,982	-	-	-	-	
Profit before income tax and social contribution		101,835	80,816	195,258	157,241	141,513	117,086	281,128	208,904	
Current income tax and social contribution	23 (c)	(10)	(26)	(69)	(74)	(66,940)	(50,304)	(114,404)	(82,721)	
Deferred income tax and social contribution	23 (c)		47		37	27,334	14,055	28,571	31,021	
Net profit for the period		101,825	80,837	195,189	157,204	101,907	80,837	195,295	157,204	
Profit attributable to: Owners of the Company Non-controlling shareholders		101,825	80,837	195,189	157,204	101,825 <u>82</u>	80,837	195,189 106	157,204	
Basic and diluted earnings per share	32					0.15	0.09	0.29	0.30	

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

Statements of comprehensive income

For the three and six-months periods ended June 30, 2022 and 2021

(In thousands of Reais)

		Parent Company				Consolidated			
	From 04/01/2022 to 06/30/2022	From 04/01/2021 to 06/30/2021	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	From 04/01/2022 to 06/30/2022	From 04/01/2021 to 06/30/2021	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	
Net profit for the period Net income on hedge	101,825	80,837	195,189	157,204	101,907 (4,221)	80,837 9,075	195,295 (4,221)	157,204 9,075	
Comprehensive income for the period	101,825	80,837	195,189	157,204	97,686	89,912	191,074	166,279	
Profit attributable to: Owners of the Company Non-controlling shareholders	101,825	80,837	195,189	157,204	97,604 82	89,912	190,968 106	166,279	

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

Statements of changes in equity

For the six-month periods ended June 30, 2022 and 2021

(In thousands of Reais)

				Earni	ngs reserve						
	Note	Share capital	Legal reserve	Retained earnings	Costs of transaction	Retained Earnings	Others comprehensive income	Equity valuation adjustments	Total equity of owners of the Company	Non-controlling interests	Total
As at January 1, 2021	_	540,453	43,780	226,684	(809)			(71,400)	738,708	(1)	738,707
Issuance of ordinare shares Capital transaction Call options update Expenses with issuance shares		1,133,397 - (58,175)		(6,472) -	- - -	- - -	-	32,905	1,133,397 (6,472) 32,905 (58,175)	- 4 -	1,133,397 (6,468) 32,905 (58,175)
Net profit on hedge Net profit for the period	-		<u>-</u>	- -	<u>-</u> -	157,204	9,075		9,075 157,204	<u> </u>	9,075 157,204
As at June 30, 2021	=	1,615,675	43,780	220,212	(809)	157,204	9,075	(38,495)	2,006,642	3	2,006,645
As at January 1, 2022	-	1,615,382	63,764	474,923	(809)		8,294	33,558	2,195,112	1,493	2,196,605
Capital transaction 2 Call options update 2	27 (a) 27 (d) 27 (e) 21 (d)	33,426	- - - -	2 -	- - - -	- - - 195,189	(4,221)	(4,306)	33,426 2 (4,306) (4,221) 195,189	19 - - 106	33,426 21 (4,306) (4,221) 195,295
As at June 30, 2022	=	1,648,808	63,764	474,925	(809)	195,189	4,073	29,252	2,415,202	1,618	2,416,820

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

Statements of cash flows – Indirect method

For the six-month periods ended June $30,\,2022$ and 2021

(In thousands of Reais)

		Parent Company		Consolidated		
	Note	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	
Cash flows from operating activities						
Net profit for the period		195,189	157,204	195,295	157,204	
Adjustments for:		(10 (700)	(156,000)			
Equity-accounted investees Gain from disposal of property and equipment	15 (a)	(196,590)	(156,982)	(2,511)	(281)	
Constitution of provision (reversion) for expected loss of billed services	30	-	-	5,850	2,067	
Constitution of (reversion) provision for expected loss of services to be billed Depreciation of property and equipment	30 16 (c)	-	-	31,057 27,105	18,998 17,752	
Amortization of intangible assets	18 (c)	-	-	235	211	
Right-of-use assets amortization Surplus value amortization - customer portfolio, brands and non-competition agreement	17 (a) 18 (c)	-	-	9,943 55,782	8,570 26,734	
Surplus value amortization - property and equipment	16 (c)	-	-	3,910	2,948	
Supplement (reversion) of provision for sub judice taxes	25 (b)	(66)	132	3,925	10,164	
Reversion FAP from acquired companies Income tax and social contribution	25 (b) 23 (c)	69	37	(10,339) 85,833	51,700	
Constitution of provision for tax, civil and labor risks	25 (a)	-	-	(1,802)	1,177	
"S" System update currency Interest of indemnity assets and contingent liabilities	25 (a) 30	-	-	9,260 (22,620)	(3,743)	
Interest on intermity assets and contingent natifices Interest contingent portion - acquisition debt	26 (a)	-	-	12,945	1,078	
Installments contigency write-off	26 (a)	-	-	(6,954)	(4,234)	
Offsetting of acquisition debt Gain on derivative financial instruments	26 (a) 31	-	-	24,678	36,400	
Monetary update of judicial deposits	25 (c)	(552)	(428)	(4,383)	(1,942)	
Monetary update of loans to be receiveble - (mutual agreements) Monetary update of sub judice taxes	14.3 25 (b)	-	(22)	(1,364) 11,469	(841) 1,978	
Monetary uptade of acquisitions	26 (a)	1,439	-	(1,407)	508	
Trade receivables (mutual agreements)	14.3	-	-	2,033	-	
Payment of the Stock Option Plan Award. Exchange variation, interest and loan charges	14.3 19 (b)	-	-	3,326 19,783	50,485	
Interest and charges on debentures	20 (b)	-	-	77,213	10,272	
Financial charges on installments	24	2	-	3,707 1,590	3,073 2,010	
Financial charges on leases	21 (c)					
		(509)	(59)	533,559	392,288	
Changes in: Inventories		-	-	(221)	(44)	
Trade receivables		-	-	(275,418)	(155,661)	
Recoverable income tax and social contribution Recoverable taxes		-	(2)	(104,527) 13,858	(35,493) (12,325)	
Judicial deposits		-	-	(5,226)	(4,857)	
Indemnification assets Other receivables		(15,090)	50,467	(178) (12,133)	(10,868)	
Trade payables		(13,090)	50,407	(12,133)	(5,629)	
Payroll and social charges		-	(11)	218,485	141,377	
Installment of taxes Loans with related parties		(8) (20,669)	(7)	(7,951)	8,846	
Other tax obligations		(17)	(8)	9,536	(23,324)	
Other liabilities			39	(22,348)	(13,359)	
Cash from (used in) operating activities		(36,342)	50,419	336,220	280,951	
Interest paid on loans Interest paid on debentures	19 (b) 20 (c)	-	-	(43,939) (55,121)	(24,646) (8,870)	
Income tax and social contribution paid	20 (c)	(59)	(122)	(58,442)	(20,667)	
Net cash from (used in) operating activities		(36,401)	50,297	178,718	226,768	
Cash flows from investment activities				257 125	(7(0,702)	
Financial investments Dividends received		-	305,000	356,135	(760,793)	
Proceeds from loans - (mutual agreements)	14.3	2,984	2,442	5,324	2,442	
Granting of loans - (mutual agreements) Proceeds from the sale of property and equipment	14.3	-	-	(9,500) 4,511	(12,005) 1,230	
Acquisition of property and equipment	16 (b)	-	-	(37,586)	(38,373)	
Acquisition of intangible assets	18 (b)	-	(1,033,000)	(908)	-	
Capital increase on invested Acquisition of unconsolidated subsidiaries and other transactions Acquisition of subsidiaries, net of cash obtained in the acquisition	15 (b) 15 (ii) 3	- - -	(1,033,000)	(104,873) (61,052)	(122,554)	
Net cash (used in) from investment activities	3	2,984	(725,558)	152,051	(930,053)	
Cash flows from financing activities			<u> </u>			
Capital increase through the issuance of shares	27 (a)	33,426	1,133,397	33,426	1,133,397	
Expenses with issuance of shares Payment of leases	27 (a) 21 (c)	-	(58,175)	(10,837)	(58,175) (10,285)	
Dividends paid (sellers of acquired companies)	21 (0)	-	(400,000)	(10,037)	(407,146)	
Derivative financial instruments	10 (a)	-	-	1,467	5,658	
Borrowing Loans amortization	19 (b) 19 (b)	-	-	(128,596)	154,027 (297,547)	
Amortization of debentures Exercise of purchase option and additional portion of acquisition	20 (c) 26	-	-	(50,000) (41,297)	· · · · · · · · · · · · · · · · · · ·	
Net cash from (used in) financing activities		33,426	675,222	(195,837)	519,929	
Net (decrease) increase in cash and cash equivalents		9	(39)	134,932	(183,356)	
Cash and cash equivalents as at January 1				<u> </u>		
· •		20	42	(52.424		
Cash and cash equivalents as at June 30		30 39	42	652,434 787,366	731,669 548,313	

Statements of value added

For the six-month periods ended June $30,\,2022$ and 2021

(In thousands of Reais)

		Parent Co	ompany	Consolidated		
	Note	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	From 01/01/2022 to 06/30/2022	From 01/01/2021 to 06/30/2021	
Revenues (1)		_	_	4,689,856	3,271,111	
Gross revenue from services rendered and good sold	29			4,713,700	3,289,787	
Other revenues	30	-	-	13,063	2,389	
Expected credit losses on trade receivables	30	-	-	(36,907)	(21,065)	
Inputs acquired from third parties (2)		(1,854)	(189)	(437,582)	(314,496)	
Costs of goods sold	30	-		(62,522)	(41,613)	
Materials, third party services and other	30	(1,854)	(189)	(375,060)	(272,883)	
Gross value added $(3) = (1) + (2)$		(1,854)	(189)	4,252,274	2,956,615	
Depreciation and amortization (4)				(96,975)	(56,215)	
Net value added produced (5) = (3) + (4)		(1,854)	(189)	4,155,299	2,900,400	
Value added received in transfer (6)		197,112	157,475	132,924	120,024	
Equity-accounted investees	15 (a)	196,590	156,982			
Financial income	31	522	493	132,924	120,024	
Total distributed value added $(7) = (5) + (6)$		195,258	157,286	4,288,223	3,020,424	
Distribution of value added		195,258	157,286	4,288,223	3,020,424	
Personnel		_	38	2,840,879	1,999,218	
Direct compensation			36	2,689,868	1,871,931	
Benefits		-	-	82,211	57,904	
Social charges		-	2	68,800	69,383	
Taxes and fees		69	44	961,458	639,480	
Federal		69	44	780,313	513,028	
State		-	-	6,728	4,028	
Municipal		-	-	174,417	122,424	
Remuneration of third parties' capital				290,591	224,522	
Interests		-	=	190,386	146,650	
Rentals		-	-	100,205	77,872	
Equity remuneration		195,189	157,204	195,295	157,204	
Dividends paid (sellers of acquired companies)		-	7,145	105.50	7,145	
Retained earnings		195,189	150,059	195,295	150,059	

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

Notes to the parent company and consolidated interim financial information

(In thousands of Reais)

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 the City of São Paulo, State of São Paulo.

The consolidated interim financial information includes the Parent 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, deployment, 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.

1.1 Situation of COVID-19

Monitoring of the effects and developments of the COVID-19 pandemic is maintained, together with the Crisis Committee, which works with a focus on minimizing risks to the community, maintaining its operations with minimal impact on customers and promoting the well-being of employees.

Among the set of actions adopted, the Group continues with the priority of the plan to preserve the employees' health and work environment, which includes:

- (i) Home-office program for employees whose activities allow remote work and for individuals over 60 years old or considered as belonging to high-risk groups;
- (ii) Flexibility of entry and departure times at the offices of the Group companies;
- (iii) Adequacy of the work environment to facilitate the circulation of people and increase social distance; and
- (iv) Introduction of sterilization routines of furniture and building facilities.

The Group has kept in operation the activities deemed essential to the population by the competent bodies in each municipality where the Group operates. During the most intense period of the pandemic, the cash held by the Group was sufficient to support the operating needs; thus, it is possible to guarantee the maintenance of the Group's financial capacity to meet operating cash needs and investment in inorganic growth.

Management also assessed the impacts of COVID-19 on its financial assets and liabilities, performing an analysis as below:

- (i) Monitoring of its financial assets, including trade receivables The analysis made considered the credit risk and current default known to date. As a result of this analysis, for the year of 2022, no need for constitution of additional provisions was identified;
- (ii) Non-financial assets impairment analyses Likewise the analysis for financial assets, the Group assesses the need for constitution of provision. No need for constitution of provision for any of the assets was identified as well; and
- (iii) Analysis of deferred income tax and social contribution recovery No indications of losses of deferred tax recoverability were identified, and, for this reason, the analysis was not furthered.

Trade receivables turnover on net revenue for the last twelve months and liquidity ratios help confirm the perception of low impact from the pandemic on the Group's performance, as below:

- Trade receivables turnover: 76 days in 2Q22 compared to 69 days in 2Q21;
- General liquidity: 1.0 in 2Q22 compared to 1.1 in 2Q21; and
- Current liquidity: 2.0 in 2Q22 compared to 2.4 in 2Q21.

2 Description of the subsidiaries

The consolidated financial information consists of the interim financial information of the Parent Company and its direct and indirect subsidiaries. As at June 30, 2022 and December 31, 2021, the interim financial information include the full consolidation of the following companies, all of which are domiciled in Brazil:

•		I 20 2022	December 31,
Dinast aukaidiana	Direct Parent Company	June 30, 2022	2021
Direct subsidiary	Direct Parent Company GPS Participações e Empreendimentos		
T Ci Ci Ci-t C A (T Ci)	S.A.	100,00	100,00
Top Service Serviços e Sistemas S.A (Top Service)	S.A.	100,00	100,00
Indirect subsidiary			
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 Serviços e Sistemas S.A.	100,00	100,00
In-Haus Serviços de Logística Ltda.	Top Service Servicos e Sistemas S.A.	100,00	100,00
Ecopolo Gestão de Águas, Resíduos e Energia Ltda.	Top Service Servicos 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
SOM Operação e Manutenção Ltda.	Top Service Servicos e Sistemas S.A.		100,00
Engeseg Empresa de Vigilância Computadorizada Ltda.	Top Service Servicos e Sistemas S.A.	100,00	100,00
In-Haus Industrial e Serviços de Logística Ltda. (previously	,	ŕ	· ·
Servtec Instalações e Manutenção Ltda.)	Top Service Serviços e Sistemas S.A.	100,00	100,00
Proguarda Vigilância e Segurança Ltda.	Top Service Servicos e Sistemas S.A.	100,00	100,00
Proguarda Administração e Serviços Ltda.	Top Service Servicos e Sistemas S.A.	100,00	100,00
RZF Projetos, Construções e Serviços Rodoviários 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
Jam Soluções Prediais Ltda.(f / (d)	Top Service Serviços e Sistemas S.A.		60,00
Quattro Serv Serviços Gerais Ltda. (e)	Top Service Serviços e Sistemas S.A.	100,00	60,00
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. (h)	Top Service Serviços e Sistemas S.A.	100,00	80,00
BC2 Construtora S.A. (g)	Top Service Serviços e Sistemas S.A.	100,00	75,00
BC2 Infraestrutura S.A. (g)	Top Service Serviços e Sistemas S.A.	100,00	75,00
Luandre Serviços Temporários Ltda.	Top Service Serviços e Sistemas S.A.	80,00	80,00
Luandre Temporários Ltda.	Top Service Serviços e Sistemas S.A.	80,00	80,00
Luandre Ltda.	Top Service Serviços e Sistemas S.A.	80,00	80,00
Conbras Serviços Técnicos de Suporte Ltda.	Top Service Serviços e Sistemas S.A.	100,00	100,00
Top Service Facilities Ltda. (previously ISS Servisystem do	. ,	,	
Brasil Ltda.)	Top Service Serviços e Sistemas S.A.	-	100,00
Vivante S.A. (d)	Top Service Serviços e Sistemas S.A.	-	100,00
* *	•		

			December 31,
		June 30, 2022	2021
Allis Soluções em Trade, Pessoas e Participações S.A.	Top Service Serviços e Sistemas S.A.	-	100,00
LC Administração de Restaurantes Ltda.	Top Service Serviços e Sistemas S.A.	100,00	100,00
Eleva In-Haus (previously Comau do Brasil Insdústria e			
Comércio Ltda.) (a) / (b)	Top Service Serviços e Sistemas S.A.	100,00	-
Evimeria Corretagem de Seguros e Consultoria Ltda. (c)	Top Service Serviços e Sistemas S.A.	80,00	-
Ormec Engenharia Ltda. (a)	Top Service Serviços e Sistemas S.A.	100,00	
GPS AIR - Serviços Auxiliares ao Transporte Aéreo Ltda.	In-Haus Serviços de Logística Ltda.	100,00	100,00
	In-Haus Serviços Industriais e Logística	400.00	400.00
Loghis Logística e Serviços Ltda.	Ltda.	100,00	100,00
	GPS Predial Sistemas de Segurança Ltda.	100.00	100.00
Graber Sistemas de Segurança Ltda.	- (GPS SP)	100,00	100,00
D 11 G 7.1	GPS Predial Sistemas de Segurança Ltda.	100.00	100.00
Rudder Segurança Ltda.	- (GPS RJ)	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
Fortaleza Sistemas de Segurança Eletrônica Ltda. (d)	Graber Sistemas de Segurança Ltda.	100.00	100,00
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
Presidente Altino Participações e Comercialização de Imóveis			
Próprios Ltda. (previously Onservice Gestão de Serviços	0 1 6 1 1 1	100.00	100.00
Terceirizados Ltda.)	Graber Sistemas de Segurança Ltda.	100,00	100,00
Poliservice - Sistemas de Segurança S.A.	Graber Sistemas de Segurança Ltda.	100,00	100,00 100,00
Online - Monitoramento Eletrônico S.A. (d)	Graber Sistemas de Segurança Ltda.	-	
Sunset Serviços Patrimoniais Ltda.	Graber Sistemas de Segurança Ltda.	55,00 55,00	55,00 55,00
Sunset Vigilância e Segurança Ltda.	Graber Sistemas de Segurança Ltda.	/	100,00
Global Segurança Ltda. Globalização Empresa de Serviços Gerais e Tecnologia Ltda.	Graber Sistemas de Segurança Ltda. Graber Sistemas de Segurança Ltda.	100,00	100,00
			100,00
Avila Participações Eireli Unicacorp Prestação de Serviços de Limpeza e Manutenção Ltda.	Graber Sistemas de Segurança Ltda. Graber Sistemas de Segurança Ltda.	100,00	100,00
Unicacorp Soluções em Segurança Eireli		100,00	100,00
Única Gourmet Fornecimento de Refeições Ltda. (d)	Graber Sistemas de Segurança Ltda.	100,00	100,00
Force Vigilância Ltda. (a)	Graber Sistemas de Segurança Ltda. Graber Sistemas de Segurança Ltda.	100,00	100,00
Force Serviços Terceirizados Eireli. (a)	Graber Sistemas de Segurança Ltda. Graber Sistemas de Segurança Ltda.	100,00	-
Conbras Manutenção Ltda. (previously ISS Manutenção e	Grabei Sistemas de Segurança Lida.	100,00	-
Serviços Integrados Ltda.)	Top Service Facilities Ltda.		100,00
In Haus Log Ltda. (previously ISS Serviços de Logística	Top Service Facilities Liua.	-	100,00
Integrada Ltda.)	Top Service Facilities Ltda.		100,00
Vivante Norte S.A. (d)	Vivante S.A.		100,00
Vivante Serviços de Facilities Ltda. (d)	Vivante S.A. Vivante S.A.	_	100,00
Vivante Serviços de Instalação e Manutenção S.A. (d)	Vivante S.A.	100.00	100,00
Serviços de Cogeração Carioca Ltda.	Vivante S.A.	88.82	88.82
Scrviços de Cogeração Carioca Lida.	Allis Soluções em Trade, Pessoas e	100,00	100,00
Allis Agrícola Ltda	Participações S.A.	100,00	100,00
Anis Agricola Lida	Allis Soluções em Trade, Pessoas e	100,00	100,00
Alpen Consultoria, Recrutamento e Seleção de Executivos Ltda.	Participações S.A.	100,00	100,00
Alpen Consultoria, Recrutamento e Sereção de Executivos Etda.	Allis Soluções em Trade, Pessoas e	100.00	100.00
Allis Comunicação em Trade Ltda.	Participações S.A.	100,00	100,00
Ams Comunicação em Trade Etda.	Allis Soluções em Trade, Pessoas e	100,00	100,00
Allis Soluções Inteligentes S.A.	Participações S.A.	100,00	100,00
Anis soluções inteligentes S.A.	Allis Soluções em Trade, Pessoas e	100,00	100,00
Allia Calvañas am Trada a Dassana I tda	Participações S.A.	100,00	100,00
Allis Soluções em Trade e Pessoas Ltda. Rudder Equipamentos e Sistemas de Segurança Ltda.	Rudder Segurança Ltda.	100,00	100,00
Rudder Serviços Gerais Ltda.	Rudder Segurança Ltda. Rudder Segurança Ltda.	100,00	100,00
Rudder Serviços Gerais Liua.	Eleva In-Haus Manutenção Industrial	100,00	100,00
Eleva Facilities Ltda. (previously Comau Facilities Ltda.) (a) / (b)	Ltda.	100,00	-
2.2. a 1 activitées Evant. (proviously Collina i activitées Evant.) (a) / (b)	2000		

- (a) Acquisition of control through the purchase of capital quotas. About the business combination, see details in note no
- (b) On April 1, 2022, there was a change in the corporate names of companies Comau do Brasil Indústria and Comércio Ltda. and Comau Facilities Ltda. which came to be called Eleva In-Haus Manutenção Industrial Ltda. and Eleva Facilities Ltda., respectively.
- (c) Company created on March 18, 2022, under the control of Top Service Serviços e Sistemas S.A and Repgen Participações Ltda., with the exclusive purpose of brokering property and casualty insurance, life insurance, health, pension and capitalization, understanding intermediation, raising and promotion of insurance contracts between insured companies and the general consumer public and consultancy in business benefits, acting primarily for companies directly and indirectly controlled by Top Service Serviços e Sistemas S.A., or that may come to be directly or indirectly by the same subsidiary.
- (d) In order to adopt 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 extinctions of companies were approved as below:

Year	Company	Dissolved on:	Merged into:
2022	Fortaleza Sistemas de Segurança Eletrônica Ltda.(*)	March 31, 2022	GPS Tec Sistemas Eletrônicos de Segurança Ltda.
2022	Online - Monitoramento Eletrônico S.A. (*)	March 31, 2022	GPS Tec Sistemas Eletrônicos de Segurança Ltda.
2022	Única Gourmet Fornecimento de Refeições Ltda. (*)	March 31, 2022	LC Administração de Restaurantes Ltda.
2022	In-Haus Serviços de Logística Ltda. (*)	June 30, 2022	In-Haus Industrial e Serviços de Logística Ltda.
2022	Jam Soluções Prediais Ltda. (*)	June 30, 2022	In-Haus Industrial e Serviços de Logística Ltda.
	Globalização Empresa de Serviços Gerais e Tecnologia		
2022	Ltda. (*)	June 30, 2022	Top Service Serviços e Sistemas S.A.
2022	Vivante S.A. (*)	June 30, 2022	Top Service Serviços e Sistemas S.A.
2022	Vivante Serviços de Facilities Ltda. (*)	June 30, 2022	Top Service Serviços e Sistemas S.A.
2022	Vivante Norte S.A. (*)	June 30, 2022	Top Service Serviços e Sistemas S.A.
2022	Vivante Serviços de Instalação e Manutenção S.A. (*)	June 30, 2022	In-Haus Industrial e Serviços de Logística Ltda.

(*) The incorporation and extinction records were effected on the business day following the event, i.e., July 1, 2022.

- (e) Increased participation with the exercise of purchase option. On May 2, 2022, the Group made, through the subsidiary Top Service Serviços e Sistemas S.A., the payment of R\$ 1.00 (one real) to the owners of the 40% of Quattro Serv Serviços Gerais Ltda., in return for the exercise of the option to purchase, increasing its stake in that company to 100%.
- (f) Increased participation with the exercise of purchase option. On May 13, 2022, the Group made, through the subsidiary Top Service Serviços e Sistemas S.A., the payment of R\$ 20,603 to the owners of the 40% of Jam Soluções Prediais Ltda., in return for the exercise of the option to purchase, increasing its stake in that company to 100%.
- (g) Increased participation with the exercise of purchase option. On May 23, 2022, the Group made, through the subsidiary Top Service Serviços e Sistemas S.A., the payment of R\$ 1.00 (one real) to the owners of the 25% of BC2 Construtora S.A. and BC2 Infraestrutura S.A., as a counterpart for the exercise of the purchase option, increasing its stake in that company to 100%.
- (h) Increased participation with the exercise of purchase option. On June 10, 2022, payment was made for the exercise of the option to purchase the 20% of the capital shares of Gol Segurança e Vigilância Ltda., in the amount of R\$ 3,791. After the exercise of the purchase option, the subsidiary Top Service Serviços e Sistemas S.A. now owns a 100% stake in Gol Segurança e Vigilância Ltda.

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

Acquired assets and assumed liabilities	Program evaluation
Brands and client portfolio	Income approach that considers future cash flows attributed to intangible assets devalued at present value.
Added value of fixed assets	To determine the value in use of these items, an evaluation of existing fixed assets was performed by applying the direct comparative method of market data. The fair value of contingent liabilities was determined on the basis of legal audit and due
Liabilities contingency	diligence reports issued by legal advisors and took into account the probability and magnitude of resource outflows.

All partial acquisitions refer to the acquisition of control. For partial acquisitions of the shares of the acquired companies, the Group adopted the methodology of early acquisition in which, on the same acquisition date, a call-option instrument of the purchase and sale of the residual shares of the acquired companies is granted mutually granted between the parties. Since the acquisition of control occurs at this stage, its acquisitions are recorded in full (in 100%, even if the purchase on the acquisition date is partial), regardless of the shareholding held. See note 15.

The fair value of the acquired assets and liabilities assumed and the transaction amounts on the acquisition date are presented below:

	Note	Comau Group 3.1	Force Group 3.2	Ormec 3.3	Total of 2022
Cash and cash equivalentes		1,186	15,666	11,384	28,236
Financial investments		· -	91	-	91
Trade receivables	3.1 to 3.3 (b)	88,658	10,997	42,331	141,986
Recoverable taxes		33,005	4,821	2,966	40,792
Deferred income tax and social contribution (v)		18,780	12,782	6,132	37,694
Judicial Deposits		16,230	225	1,843	18,298
Property and equipment		5,272	365	41,082	46,719
Right-of-use assets		609	243	855	1,707
Intangible assets (iii)		23,067	8,887	41,463	73,417
Other assets (iv)		19,340	964	5,408	25,712
Loans		-	-	(42,348)	(42,348)
Leases payable		(644)	(243)	(855)	(1,742)
Trade and other payables		(9,489)	(1,782)	(4,866)	(16,137)
Labor liabilities		(40,225)	(18,733)	(18,229)	(77,187)
Tax liabilities		(7,385)	(2,722)	(11,962)	(22,069)
Provisions for contingencies (ii)	3.1 to 3.3 (c)	(39,214)	(3,780)	(8,414)	(51,408)
Sub judice taxes	3.1 to 3.3 (c)	(18,167)	(35,697)	(4,956)	(58,820)
Fair value of identifiable net assets (vii) (A)		91,023	(7,916)	61,834	144,941
Transferred consideration (B)		135,644	26,187	95,667	257,498
Cash payment in previous year (i) (C)	3.1 to 3.3 (a)	105,537			105,537
Cash payment in the year (D)			26,187	63,192	89,379
Contingent consideration (E) = $(B + C + D)$		30,107		32,475	62,582
Update contingent consideration (F)		1,023			1,023
Balance payable from acquisition debt (E+F)		31,130		32,475	63,605
Cash and cash equivalents and financial investments (G)		1,186	15,757	11,384	28,327
Cash effect on year (G - D)		1,186	(10,430)	(51,808)	(61,052)
Goodwill (vi) (B-A)		44,621	34,103	33,833	112,557

- (i) Payment made on 2021 through advance, therefore with no effects on the statement of cash flows of 2022
- (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) 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. Deferred taxes are recognized in the acquiring company, which records the capital gains. The rate is 34% (income tax and social contribution).
- (iv) Refers to indemnity assets, advance expenses, advances and other trade to receivables.
- (v) Refers to taxes on temporary differences arising from the fair value of net assets acquired
- (vi) The goodwill resulting from the acquisition, which comprises the amount of the difference paid 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 companies acquired into the Group's existing businesses. See explanatory note no 18 (a). In this sense, the tax treatment will occur from the moment of the investment, with the incorporation of the acquired company, which corresponds to the triggering of the tax benefit of goodwill, in accordance with the legislation in force.
- (vii) For the closing of the period ended June 30, 2022, the fair values of identifiable assets and assumed liabilities, 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, indemnification assets and contingent liabilities), which have been determined provisionally and are pending completion of an independent valuation. If new information is determined within the measurement period (one year), as determined by CPC 15 / IFRS 3, from the date of acquisition, on 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. Due to the relevance of the balance, we highlight that, due to the non-completion of the report at fair value of fixed assets, the acquired ORMEC presented provisionally, fixed assets and goodwill, in the amount of R\$ 41,082 and R\$ 33,833.

3.1 Eleva Facilities Ltda. ((previously Comau Facilities Ltda.) and Eleva In-Haus Manutenção Industrial Ltda. (previously Comau do Brasil Indústria and Comércio Ltda.) (referred to as the "Comau Group")

On January 1, 2022, it obtained control of Comau do Brasil Indústria e Comércio Ltda., which is the parent company of Comau Facilities Ltda., pursuant to the Purchase and Sale Agreement signed on December 15, 2021, where the Group, through its direct subsidiary Top Service Serviços e Sistemas S.A., acquired 100% of the share capital, which also comprises 100% of the voting capital of the acquired companies, being Comau do Brasil Indústria e Comércio Ltda. based in the city of Betim, Minas Gerais and Comau Facilities Ltda. based in the city of Santo André, São Paulo. The companies operate in the segment of: i) provision of industrial maintenance services; ii) maintenance engineering iii) building maintenance and; iv) planning, installation and facilities management services.

a. Consideration transferred

The acquisition was made for the amount of R\$ 135,644, being:

- (i) R\$ 105,537 paid via bank transfer on the date of signing the purchase agreement; and
- (ii) The total amount of R\$ 30,107 as reimbursement of supervening assets, referring to tax credits under recovery, as listed in the purchase and sale agreement, to be paid as such credits are used by the buyer upon request for offset or are credited to the buyer's current account as a result of refund requests.

b. Purchased receivables

"Trade receivables" comprises gross contractual amounts due of R\$ 103,650 of which R\$ 15,318 are estimated as non-recoverable on the acquisition date, with R\$ 88,332 being the net receivable amount.

c. Provision for contingencies and taxes sub judice

The Comau Group is a defendant in legal proceedings alleging non-compliance with labor laws. Management's position, based on the assessment of its legal advisor, is that there are legal proceedings where the outflow of resources is likely to end the dispute. Management's assessment of the fair value of these provisions, considering the possible results of the lawsuit, is R\$ 16,827 (see note no 25 (a)).

The Comau Group has also identified tax risks subject to assessment by competent bodies. Management's position, based on the assessment of its legal advisor, is that there are legal proceedings where an outflow of resources is likely. Management's assessment of the fair value of these risks, considering the possible results of the lawsuit, is R\$ 18,167 (see note no 25 (b)).

d. Incorporated revenues and income

The Group consolidated in the period ended June 30, 2022 the amounts of revenue and net income for the period from January 1 to June 30, 2022 arising from the acquisition of R\$ 205,721 and R\$ 9,976, respectively.

e. Acquisition costs

The Group incurred in costs related to the acquisition in the amount of R\$ 1,124 relating to legal fees and due diligence costs. Legal fees and due diligence costs were recorded as "Other operating expenses" in the statement of profit or loss.

3.2 Force Vigilância Ltda. e Force Serviços Terceirizados Eireli (referred to as the "Force Group")

On February 24, 2022, the Group, through its indirect subsidiary Graber Sistemas de Segurança Ltda., acquired 100% of the share capital, which also comprises 100% of the voting capital of Force Vigilância Ltda. e Force Serviços Terceirizados EIRELI., thus obtaining its control from April 1, 2022, and both companies are based in the city of Curitiba, Paraná, Paraná. Companies operate in the segment of: i) provision of private security services; (ii) electronic security systems and; iii) facilities services.

a. Consideration transferred

The acquisition was made for the amount of R\$ 26,187, being:

- (i) R\$ 1,000 paid via bank transfer on the date of signing the purchase agreement; and
- (ii) The total amount of R\$ 25,187 paid by bank transfer on the closing date.

b. Purchased receivables

"Trade receivables" comprises gross contractual amounts due of R\$ 11,405 of which R\$ 407 are estimated as non-recoverable on the acquisition date, with R\$ 10,997 being the net receivable amount.

c. Provision for contingencies and taxes sub judice

The Force Group is a defendant in legal proceedings alleging non-compliance with labor laws. Management's position, based on the assessment of its legal advisor, is that there are legal proceedings where the outflow of resources is likely to end the dispute. Management's assessment of the fair value of these provisions, considering the possible results of the lawsuit, is R\$ 1,937 (see note n° 25 (a)).

The Force Group has also identified tax risks subject to assessment by competent bodies. Management's position, based on the assessment of its legal advisor, is that there are legal proceedings where an outflow of resources is likely. Management's assessment of the fair value of these risks, considering the possible results of the lawsuit, is R\$ 35,697 (see note n° 25 (b)).

d. Incorporated revenues and income

The Group consolidated in the period ended June 30, 2022 the amounts of revenue and net income for the period from April 1 to June 30, 2022 arising from the acquisition of R\$ 35,078 and R\$ 1,918, respectively (if the acquisition date were at the beginning of the reporting period, such amounts would be R\$ 68,266 and (R\$ 523), respectively)

e. Acquisition costs

The Group incurs costs related to the acquisition in the amount of R\$ 406 related to attorney's fees and due diligence costs. Attorney's fees and due diligence costs were recorded as "Other operating expenses" in the income statement.

3.3 Ormec Engenharia Ltda. ("Ormec")

On April 13, 2022, the Group, through its direct subsidiary Top Service Serviços e Sistemas S.A., acquired 100% of the share capital, which also comprises 100% of the voting capital of Ormec Engenharia Ltda., thus obtaining its control from May 1, 2022. Ormec is headquartered in the city of Volta Redonda, Rio de Janeiro and operates in the segment of: i) provision of industrial maintenance services and; ii) Industrial cleaning.

a. Consideration transferred

The acquisition was made for the amount of R\$ 95,667, being:

- (i) R\$ 4,423 paid via bank transfer on the date of signing the purchase agreement; and
- (ii) The total amount of R\$ 58,769 paid by bank transfer on the closing date.
- (iii) R\$ 32,475 as an additional amount (Earn-out) to be paid up to 120 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, plus or decreased working capital, gross debt and cash and equivalents, calculated by the variation occurred between the closing statement of financial position and the statement of financial position ended December 31, 2022). Once the trigger is reached, the amount needs to be paid by the Company;

b. Purchased receivables

"Trade receivables" comprises gross contractual amounts due of R\$ 43,217 of which R\$ 886 are estimated as non-recoverable on the acquisition date, with R\$ 42,331 being the net receivable amount.

c. Provision for contingencies and taxes sub judice

The Ormec is a defendant in legal proceedings alleging non-compliance with labor laws. Management's position, based on the assessment of its legal advisor, is that there are legal proceedings where the outflow of resources is likely to end the dispute. Management's assessment of the fair value of these provisions, considering the possible results of the lawsuit, is R\$ 7,409 (see note n° 25 (a)).

The Ormec has also identified tax risks subject to assessment by competent bodies. Management's position, based on the assessment of its legal advisor, is that there are legal proceedings where an outflow of resources is likely. Management's assessment of the fair value of these risks, considering the possible results of the lawsuit, is R\$ 4,956 (see note n° 25 (b)).

d. Incorporated revenues and income

The Group consolidated in the period ended June 30, 2022 the amounts of revenue and net loss for the period from May 1 to June 30, 2022 arising from the acquisition of R\$ 35,912 and (R\$ 1,309), respectively (if the acquisition date were at the beginning of the reporting period, such amounts would be R\$ 105,110 in revenue and R\$ 578 of loss, respectively)

e. Acquisition costs

The Group incurs costs related to the acquisition in the amount of R\$ 412 related to attorney's fees and due diligence costs. Attorney's fees and due diligence costs were recorded as "Other operating expenses" in the income statement.

4 Basis for preparation

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

The significant accounting practices applied in the preparation of this parent company and consolidated interim accounting information were not changed in relation to those presented in the parent company and consolidated financial statements for the year ended December 31, 2021, with the exception of note n° 8.13, which now has the wording of item (a) below in the year 2022. Therefore, this parent company and consolidated interim accounting information shall be read together with the Company's parent company and consolidated financial statements for the year ended December 31, 2021, published on March 8, 2022.

The parent company and consolidated interim financial information was prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting and international standard IAS 34 - "Interim Financial Reporting" issued by the IASB "International Accounting Standards Board", applicable to the preparation of interim financial 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 of Accounting-Financial Reports of General Purpose, which reinforces basic requirements for disclosure of existing standards and suggests a disclosure focusing on: (i) relevant information for users, (ii) quantitative and qualitative aspects and (iii) risks.

All relevant information specific to parent company and consolidated interim financial information, and only it, is being evidenced, and corresponds to those used by management in its management.

This parent company and consolidated interim financial information was authorized for issuance by the Company's Board of Directors on August 11, 2022.

(a) Stock Option Plan.

The Group has a Stock Options Plan ("Options Plan"), approved at the Shareholders' General Meeting of April 14, 2022, whose objectives are:

(i) To provide certain Employees, selected by the Company's Board of Directors ("CA-GPS"), the possibility of becoming shareholders of the Company, providing, consequently, a greater alignment of their interests with the interests of other shareholders, and consequent sharing of capital market risks;

- (ii) Stimulate the permanence and loyalty of these Employees; and
- (iii) Share the creation of value in the Company among such Employees and other shareholders of the Company.

In the context of the Options Plan, according to the annual Program approved by the Board of Directors, the selected Employees sign the Options Agreement and may exercise them in accordance with the rules stipulated and, according to the resolutions contained in the Minutes of the Extraordinary Meeting of CA-GPS, on April 18, 2022 were approved:

- Issuance of 2,218,045 (two million, two hundred and eighteen thousand and forty-five) common, nominative, book-entry and nominal value.
- Issuance price based on the average quotation of 5 (five) trading sessions corresponding to the period between 04/08/2022 and 14/04/2022, of R\$15.07 (fifteen reais and seven cents) per option.
- Discount of 10% (ten percent) to be paid as a premium, corresponding to the amount of R\$ 1.50 (one real and fifty cents) per option.

Also by the Annual Program, the options had a maximum period of 5(five) working days for the employees, and the exercise price was paid in cash, simultaneously to the formalization of the subscription of the shares, acquired by the Employees ("Partners"). The shares issued as a result of the exercise of the options are subject to a "Lock Up" period and do not imply a requirement to remain in the Group. The Options Plan (thus understood the shares issued by the Company as a result of it) registered, from the accounting point of view, in accordance with the terms of Technical Pronouncement No. 10 issued by the Accounting Pronouncements Committee ("CPC 10") according to the granting of asset instruments acquired immediately. Thus, the discount applied had its accounting reflex considered as Premium, in the amount of R\$ 3,326 (as a result according to note n° 30) and the capitalization by the Partner as Equity (capital increase, see note n° 27 (a)).

4.2 Statement of value added

The presentation of the parent company and consolidated Statement of Value Added (DVA) is required by Brazilian corporate laws and accounting policies adopted in Brazil applicable to publicly-held companies. The DVA was prepared in accordance with the criteria defined in Technical Pronouncement CPC 09 - "Statement of Value Added". IFRS does not require the presentation of this statement. Consequently, for IFRS purposes, this statement is presented as supplementary information, without prejudice to the set of parent company and consolidated financial statements information.

4.3 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 n° 2, and the accounting policies applied in the preparation of the interim financial information are described in note n° 8 of the parent company and consolidated financial statements of December 31, 2021, published on March 8, 2022.

4.4 Functional and presentation currency

This parent company and consolidated interim financial 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.

4.5 Presentation of information by segment

Information by operating segments is presented in a form that is consistent with the internal report provided to the main operations decision-maker.

The Company's main decision-making body, which is 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

The preparation of this parent company and consolidated interim financial 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 for assets, liabilities, revenues and expenses. Actual results may differ from those estimates.

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

5.1 Judgments

Information on judgments made in the application of accounting policies that have significant effects on the amounts recognized in the parent company and consolidated financial statements is included in the following explanatory notes:

• Note n° 21 - Lease period: whether the Group is reasonably certain to exercise extension options.

5.2 Uncertainties regarding assumptions and estimates

Information on uncertainties related to assumptions and estimates as at June 30, 2022 that have a significant risk of resulting in a material adjustment to the accounting balances of assets and liabilities in the next fiscal year are included in the following notes:

- Note nº 11 Trade receivables: Measurement of expected credit loss for trade receivables;
- Note n° 18 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 n° 23 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 n° 25 Recognition and measurement of provisions for contingencies and sub judice taxes: main assumptions on likelihood and magnitude of outflows of funds;
- Note n° 26 Acquisition of subsidiary: Fair value of the consideration transferred (including contingent consideration) and assets acquired, and liabilities assumed; and

• Note n° 28 - 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 number 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 take into account 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 bimonthly.

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 has contributed more than 10% of net operating revenue at June 30, 2022 and 2021. 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 June 30, 2022 and 2021:

	Net revenue		Costs		Gross profit (loss)	
	06/30/2022	06/30/2021	06/30/2022	06/30/2021	06/30/2022	06/30/2021
Southeast	2,616,179	2,012,653	(2,158,577)	(1,650,842)	457,602	361,811
North and Northeast	617,375	481,313	(518,933)	(398,499)	98,442	82,814
South	492,715	303,352	(401,710)	(245,580)	91,005	57,772
Midwest	287,194	125,450	(240,129)	(103,720)	47,065	21,730
Unallocated (i)	293,062	108,417	(325,788)	(121,813)	(32,726)	(13,396)
Total	4,306,525	3,031,185	(3,645,137)	(2,520,454)	661,388	510,731

(i) These amounts refer to consolidated balances that are not yet part of the Group's operating system, such as companies that were acquired and have not yet been fully integrated. Since these acquisitions are still the measurement period, the amounts are being presented on a provisional basis in the Group's consolidated financial statements information, in accordance with CPC 15 (R1) / IFRS 3. The income accounting records are classified by Income Centers, which carry information such as: segment, region, management structure, among others. unlike financial position accounting records, which are classified by bookkeeping accounts only, so that it is impractical to present the financial position by regionalized segment.

8 Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Cash and banks	39	30	128,925	91,499
Bank deposit certificates (a)			658,441	560,935
Total	39	30	787,366	652,434

(a) Investments in bank deposit certificates referring to cash and cash equivalents as at June 30, 2022 are remunerated based on average rates equivalent to 104.63% p.a. (101.93% p.a. as at December 31, 2021) 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 28.

9 Financial investments

	Consoli	dated
	06/30/2022	12/31/2021
Bank deposit certificates (i)	631,643	987,778
Current Non-current	631,277 366	987,526 252

(i) Financial investments in Bank deposit certificates as at June 30, 2022 are remunerated based on average rates equivalent to 109.68% p.a. (107.24% p.a. as at December 31, 2021) 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° 28.

10 Derivative financial instruments

The types of agreements in force and the respective protected risks (cash flow hedge) are described below:

- (i) Credit agreement Bacen Resolution no 3844 with Banco Bradesco: Swap: active edge of the Group that considers "USD exchange variation + prefixed rate per year" versus passive edge of the Group that considers "100% of CDI + prefixed rate per year", in order to protect the Group from exchange rate fluctuations arising from a debt contracted in dollars.
- (ii) Credit agreements Bacen Resolution nº 4131 with Banco Citibank: 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 and interest rate fluctuations in foreign currency arising from a debt contracted in dollars.

		Consolidated			
		Notion	al amount	Fair v	alue
Debt protection	Currency	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Assets					
(i) Bacen Resolution no 3844	R\$	2,500	6,250	3,965	10,768
(ii) Bacen Resolution nº 4131	R\$	170,064	193,841	181,704	231,234
Subtotal				185,669	242,002
Liabilities					
(i) Bacen Resolution no 3844	R\$	2,500	6,250	2,514	6,416
(ii) Bacen Resolution nº 4131	R\$	170,064	193,841	181,930	206,668
Subtotal				184,444	213,084
Total				1,225	28,918

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 2% to 3% per annum, following the management criteria of risks shown in the table below:

	Consolidated	
	06/30/2022	12/31/2020
Net swap transactions - Assets Net swap transactions - Liability	6,856 (5,631)	28,918
Total	1,225	28,918
Current assets Non-current assets Current liabilities	6,856 (5,631)	5,178 23,740

The amount recorded in long-term assets on June 30, 2022 present the following settlement schedules until 2026:

Maturity	06/30/2022
2023 (From July)	(724)
2024	(1,319)
2025	6,358
2026	2,541
Total	6,856

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.

Information on the Group's exposure to market and credit risks, as well as information related to cash flow hedge is included in note n° 28.

Changes in financial instruments derivatives

changes in imaneiar instruments derivatives	Consolidated	
	2022	2021
As at January 1,	28,918	43,376
Loss recognized on income (i) (Loss) profit recognized on OCI Resources from derivatives liquidation	(24,678) (1,548) (1,467)	(29,680) 9,075 (12,379)
As at June 30,	1,225	10,392

(i) The Group chose to designate from April 1, 2021 hedge accounting according to CPC 48 / IFRS 9

11 Trade receivables

	Consolie	dated
	06/30/2022	12/31/2021
Billed services (c)	1,038,479	911,653
Services to be billed (a)	825,600	531,667
Contractual withholdings (b)	68,265	55,208
Other trade receivables	331	1,634
Subtotal	1,932,675	1,500,162
Provision for expected loss from billed services	(76,285)	(56,848)
Provision for expected loss from services to be billed (a)	(38,708)	(4,627)
Total	1,817,682	1,438,687
Current	1,748,107	1,381,045
Non-current	69,575	57,642

- (a) According to the policy of provisions on services provided, measured and not yet invoiced, up to the closing date of the parent company and consolidated interim accounting information, the amount between 0.6% and 0.8% is calculated on gross operating revenue as provision, in addition to balance from acquired, which on June 30, 2022 was R\$ 3,024. Additionally, it is worth mentioning that the provisioned amount increased, mainly due to provision in the Luandre company related to services to be invoiced that are in the process of analysis and will be effectively downloaded for loss totaling approximately R\$ 8,900.
- (b) Refers to retentions made by customers, contractually provided, which will be returned at the end of the contractual term.
- (c) Although CPC 15 (R1) / IFRS 3 instructs by the net recognition of assets and liabilities assumed in a combination of business, presented at fair value on the date of acquisition, management understands that such fair value, in the case of Accounts Receivable, should be presented in its own lines (for a better understanding of current transactions and arising from balances of acquired companies). Thus, the amount of expected losses, coming from business combinations, was:

	Consolidated	
	2022	2021
Provision for expected loss from billed services Provision for expected loss from services to be billed	(13,587) (3,024)	(9,190)
Net balance of invoiced services	(16,611)	(9,190)

The aging list of trade receivables services billed is presented in note n° 28.

Change in the balance of the provision for expected losses of billed services is demonstrated below:

	Consol	Consolidated	
	2022	2021	
As at January 1,	(56,848)	(59,870)	
Provision from business combination	(13,587)	-	
Constitution of the provision for loss	(5,854)	(2,368)	
Realization of the provision for losses	4	301	
As at June 30,	(76,285)	(61,937)	

Change in the balance of the provision for expected losses from services to be billed is demonstrated below:

	Consol	idated
	2022	2021
As at January 1,	(4,627)	(1,120)
Provision from business combination Constitution of loss provision	(3,024) (31,057)	(18,998)
As at June 30,	(38,708)	(20,118)

There are fiduciary assignments of receivables for working capital loans. See note no 19.

Information on the Group's exposure to credit and market risks and expected losses related to "Trade and other receivables" is given in note n° 28.

12 Recoverable income tax and social contribution

	Consolidated	
	06/30/2022	12/31/2021
Income tax from operating, net	71,667	53,878
Income tax from financial investments, net	38,408	21,813
Social contribution, net	78,751	49,259
Income tax credit arising from Selic's update on tax indebts	12,913	12,532
Social contribution credit resulting from Selic update on tax indebts	4,649	4,511
Adjustment for inflation of Selic's indebt	901	=
Total	207,289	141,933
Current	188,825	124,950
Non-current	18,464	17,043

The balance of income tax and social contribution to be recovered refers to the amounts withheld at source in the sales/service invoices.

13 Recoverable taxes

	Consolidated	d
	06/30/2022	12/31/2021
Social Security Financing Contribution (COFINS) (i) (ii)	60,631	68,895
Social Integration Program Contribution (PIS) (i) (ii)	13,219	16,667
Contributions to the National Institute of Social Security (INSS) (i) (ii)	130,380	98,187
Tax Over Service Rendered (ISSQN) (i)	38,669	34,695
Others	3,388	18,034
Total	246,287	236,748
Current Non-current	239,028 7,259	236,440 308

(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 no 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.

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 and Marcelo Niemeyer Hampshire.

14.2 Loans with related parties

The Group companies carry out operations with a "current account" nature and a single cash agreement, through debits and credits involving 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 registered, on June 30, 2022, the amount of R\$ 15,165 to be received (R\$ 20,669 to be payable on December 31, 2021 in "Loans with related parties", in current liabilities), for the subsidiary Top Service Serviços e Sistemas S.A.

14.3 Loans receivable

	Parent Company		Consolic	dated
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Loans receivable (i)	8,394	12,265	28,955	25,448
Total	8,394	12,265	28,955	25,448
Current Non-current	1,199 7,195	2,059 10,206	3,769 25,186	3,707 21,741

(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) through the accumulated variation in the remuneration of the CDI (Interbank Deposit Certificate).

	Parent Company		Consolidat	ed
	2022	2021	2022	2021
As at January 1,	12,265	13,569	25,448	13,569
Loan granted	-	_	9,500	12,005
Adjustment for inflation	552	428	1,364	841
Receipts	(2,984)	(2,442)	(5,324)	(2,442)
Reconciliation of balances to be received	(1,439)	-	(2,033)	
As at June 30,	8,394	11,555	28,955	23,974

14.3.1 Compensation for key Management personnel

Key Management personnel includes the officers and members of the Executive Committee. The compensation paid for services provided is shown below:

	Consolidated		
	06/30/2022	06/30/2021	
Salaries	7,681	6,931	
Benefits	942	866	
Charges	1,264	1,114	
Profit and Results Share	37,964	33,059	
PROCA Award (i)	3,326		
Total	51,177	41,970	

(i) See Note n° 4.1 (a).

The compensation of the Group's key Management personnel includes wages and non-monetary benefits.

14.4 Dividends receivable

As at June 30, 2022 and December 31, 2021 the Parent Company does not have dividends to receivable.

14.5 Dividends payable

The Parent Company has no dividends payable to its shareholders As at June 30, 2022 and December 31, 2021.

The Group has no dividends payable to its shareholders as at June 30, 2022 and December 31, 2021.

	Controlac	lora
	2022	2021
As at January 1,	-	400,000
Distributed dividends		(400,000)
As at June 30,		
	Consolid	ado
	2022	2021
As at January 1,	-	400,000
Dividends recorded to be distributed by subsidiaries (i) Distributed dividends	<u> </u>	7,146 (407,146)
As at June 30,		

⁽i) Certain subsidiaries have an equity interest with third parties with whom annual dividend distributions are aligned.

14.6 Guarantees, sureties, and collaterals with related parties

The Group also has transactions with related parties in which the Parent company guarantees the loan agreements made by the direct subsidiary Top Service Serviços e Sistemas S.A. and the indirect subsidiary Loghis Logística e Serviços Ltda., at no cost to the subsidiaries, as follows:

Туре	06/30/2022	12/31/2021
Loans (i) Debentures	673,751 1,224,299	795,264 1,252,207
Total	1,898,050	2,047,471

⁽i) On June 30, 2022 of the total amount of R\$ 702,294 (R\$ 812,698 as at December 31, 2021) of loans, only R\$ 673,751 (R\$ 795,264 as at December 31, 2021) are guaranteed by the Company in agreements made by subsidiaries.

14.7 Other transactions with related parties

The Group also has transactions with related operational parties with elimination in the Consolidated. On June 30, 2022, the elimination between revenue and cost was R\$ 2,686 (R\$ 2,008 as at December 31, 2021), due to services provided by GPS Tec Sistemas Eletrônicos de Segurança Ltda., Ecopolo Gestão de Águas, Resíduos e Energia Ltda., Top Service Serviços e Sistemas S.A., In-Haus Industrial e Serviços de Logística Ltda., Graber Sistemas de Segurança Ltda., LC Administração de Restaurantes Ltda., Online - Monitoramento Eletrônico S.A., Luandre Temporários Ltda., Top Service Facilities Lida. and Vivante S.A.

15 Investments

	Parent Co	ompany	Consolie	dated
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Investments in controlled companies (i) Investment in the acquisition process (ii) Goodwill on investment acquisition	2,324,748 - 68,129	2,136,683 - 68,129	104,873	105,537
Total	2,392,877	2,204,812	104,873	105,537

- (i) For the partial acquisitions of the shares of the acquired companies, the Group adopted the early acquisition methodology where, on the same acquisition date, a put and call option instrument for residual shares of the capital of the companies is mutually agreed upon between the acquired companies. Due to the adoption of the early acquisition method, the Group records all of its acquisitions in full, regardless of the ownership interest acquired.
- (ii) On June 30, 2022, the balance consisted of: Motus Acquisition - on June 29, 2022, 60% of the shares of Motus Serviços Ltda. were completed, with payment of the closing installment in the amount of R\$ 15,674, which added to the payment of the down payment, on 03/29/2022, in the amount of R\$ 1,000, R\$ 16,674 as the price paid for the acquisition. It was adjusted between the parties, at the closing term, that the control will be assumed from July 1, 2022, thus the consolidation of the statement of financial positions and measurement of the initial balances of these companies will be carried out on that date; Sulzer Acquisition - on June 2, 2022, 100% of Sulzer Brasil Indústria e Comércio Ltda.'s shares were acquired, with payment of the closing installment in the amount of R\$ 40,388. It was adjusted between the parties, at the closing term, that the control will be assumed from July 1, 2022, thus the consolidation of the statement of financial positions and measurement of the initial balances of these companies will be carried out on that date; E-vertical acquisition - On June 24, 2022, the acquisition of 55% of the shares of Evertical Comércio de Máquinas e Equipamentos de Informática Ltda. was completed. and Evertical Tecnologia Ltda., with payment of the closing installment, in the amount of R\$ 35,769, which added to the payment of the down payment, on 04/13/2022, in the amount of R\$ 2,042, totals R\$ 37,811 as the price paid for the acquisition. It was adjusted between the parties, at the closing end, that the control will be assumed from July 1, 2022, thus the consolidation of the statement of financial positions and measurement of the initial balances of these companies will be carried out on that date; and Global Empregos Acquisition - on April 20, 2022, there was the approval and signing of the purchase and sale contract for the acquisition of 100% of the shares of Global Serviços Ltda., Global Administração e Serviços Airport Itda., Global Serviços Empresariais e Mande Mão Temporária Ltda., Global Treinamento e Desenvolvimento Profissional Ltda., Global Empregos Ltda. and Global Central Stages Ltda. ("Global"), on this date, payment by way of a sign in the amount of R\$ 10,000. The acquisition was completed on July 13, 2022, as detailed in note no 36 (a). It was adjusted between the parties, at the closing term, that the control will be assumed from July 1, 2022, thus the consolidation of the statement of financial positions and measurement of the initial balances of these companies will be carried out on that date.

a. Information on investments

As at June 30, 2022	Interest	Profit / (loss) for the period	Equity-accounted investees	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Direct subsidiaries								
Top Service Serviços e Sistemas S.A.	100%	196,590	196,590	1,801,862	4,069,235	847,915	2,698,434	2,324,748
Indirect subsidiaries								
GPS Predial Sistemas de Segurança Ltda (GPS RJ)	100%	(3,161)	(3,161)	773	1,883	346	1,628	682
GPS Predial Sistemas de Segurança Ltda (GPS SP)	100%	27,738	27,738	21,347	619,654	25,294	25,231	590,476
GPS Predial Sistemas de Segurança Ltda (GPS BA)	100%	8,997	8,997	40,320	46,374	58,794	12,614	15,286
In-Haus Serviços de Logística Ltda.	100%	(1,340)	(1,340)	82,219	116,316	96,382	36,186	65,967
Ecopolo Gestão de Águas, Resíduos e Energia Ltda.	100%	1,182	1,182	6,262	13,148	6,492	555	12,363
GPS Tec Sistemas Eletrônicos de Segurança Ltda.	100%	4,643	4,643	19,040	61,694	17,614	39,182	23,938
Engeseg Empresa de Vigilância Computadorizada Ltda.	100%	5,471	5,471	33,749	29,432	47,958	7,663	7,560
In-Haus Industrial e Serviços de Logística Ltda.	100%	16,949	16,949	623,678	121,819	104,531	293,525	347,441
Proguarda Vigilância e Segurança Ltda.	100%	1,449	1,449	27,635	38,877	26,602	8,283	31,627
Proguarda Administração e Serviços Ltda.	100%	(941)	(941)	2,023	3,505	565	2,770	2,193
GPS Air - Serviços Auxiliares ao Transporte Aéreo Ltda.	100%	1,100	1,100	15,826	5,595	12,492	270	8,659
Graber Sistemas de Segurança Ltda.	100%	30,036	30,036	212,416	813,590	261,724	281,427	482,855
Visel Vigilância e Segurança Ltda.	100%	(7,179)	(7,179)	31,222	12,055	24,753	5,347	13,177
Fortaleza Serviços de Vigilância Ltda.	100%	1,421	1,421	4,729	11,863	8,080	922	7,590
Fortaleza Sistemas de Segurança Eletrônica Ltda.	100%	136	136	_	-	_	-	_
LC Administração de Restaurantes Ltda.	100%	33,195	33,195	101,321	65,304	78,363	15,701	72,561
Onseg Serviços de Vigilância e Segurança Ltda.	100%	(78)	(78)	23,156	17,236	17,385	1,902	21,105
Onserv Serviços Terceirizados Ltda.	100%	606	606	1,664	4,684	1,132	605	4,611
Presidente altino Participações Ltda - (Onservice)	100%	-	-	8,626	24,212	1,103	12,283	19,452
Poliservice - Sistemas de Segurança S.A.	100%	(85)	(85)	19,014	11,479	14,739	5,578	10,176
Online - Monitoramento Eletrônico S.A.	100%	323	323	_	-	-	-	-
RZF Projetos, Construções e Serviços Rodoviários Eireli	100%	1,839	1,839	12,522	36,745	16,512	6,152	26,603
Proteg Segurança Patrimonial Eireli	100%	1,469	1,469	10,545	6,293	7,007	2,355	7,476
Jam Soluções Prediais Ltda.	100%	3,317	3,317	15,549	16,870	8,970	1,568	21,881
Quattro Serv Serviços Gerais Ltda.	100%	1,524	1,524	16,554	2,514	6,425	10,424	2,219
Servis Segurança Ltda.	100%	2,273	2,273	62,183	22,678	34,852	10,951	39,058
SECOPI - Segurança Comercial Piauí Ltda.	100%	738	738	36,059	1,775	6,440	3,957	27,437
Ultralimpo Empreendimento e Serviços Ltda.	100%	165	165	11,148	4,343	7,226	2,789	5,476
Polonorte Segurança da Amazônia Ltda.	100%	365	365	5,603	7,574	5,312	6,572	1,293
Gol Segurança e Vigilância Ltda.	100%	2,094	2,094	20,792	13,213	11,349	8,862	13,794
BC2 Construtora S.A.	100%	10,157	10,157	14,322	73,284	2,947	24,841	59,818
BC2 Infraestrutura S.A.	100%	(7,686)	(7,686)	27,707	107,096	20,168	140,218	(25,583)

GPS Participações e Empreendimentos S.A.

Parent company and consolidated interim financial information
as at June 30, 2022

As at June 30, 2022	Interest	Profit / (loss) for the period	Equity-accounted investees	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Luandre Serviços Temporários Ltda.	80%	310	310	2,235	4,619	886	6,996	(1,028)
Luandre Temporários Ltda.	80%	946	946	96,049	48,732	38,596	73,701	32,484
Luandre Ltda.	80%	1,973	1,973	14,237	28,448	4,864	30,708	7,113
Conbras Serviços Técnicos de Suporte Ltda.	100%	27,760	27,760	78,407	78,430	67,687	14,698	74,452
Top Service Facilities Ltda. (previously ISS Servisystem do Brasil Ltda.)	100%	12,361	12,361	, <u>-</u>	92,250	_		92,250
Conbras Manutenção Ltda. (previously ISS Manutenção e Serviços Integrados Ltda.)	100%	· -	-	_	27	_	-	27
In Haus Log Ltda. (previously ISS Serviços de Logística Integrada Ltda.)	100%	-	-	-	9,049	-	-	9,049
Sunset Serviços Patrimoniais Ltda.	55%	1,873	1,873	13,648	10,989	9,166	23,118	(7,647)
Sunset Vigilância e Segurança Ltda.	55%	3,001	3,001	20,149	24,726	17,771	25,222	1,882
Loghis Logística e Serviços Ltda.	100%	(23)	(23)	48,267	19,789	27,241	28,787	12,028
Global Segurança Ltda.	100%	8,114	8,114	87,709	80,563	53,579	28,366	86,327
Globalização Empresa de Serviços Gerais e Tecnologia Ltda.	100%	2,457	2,457	9,788	18,026	12,114	1,354	14,346
Vivante S.A.	100%	13,657	13,657	35,314	74,027	27,817	37,305	44,219
Vivante Norte S.A.	100%	445	445	8,980	865	2,433	2,671	4,741
Vivante Serviços de Facilities Ltda.	100%	3,546	3,546	25,347	16,636	19,161	5,147	17,675
Vivante Serviços de Instalação e Manutenção S.A.	100%	7,651	7,651	32,643	7,897	20,419	3,694	16,427
Serviços de Cogeração Carioca Ltda.	89%	575	511	3,912	10,333	340	-	13,905
Allis Agrícola Ltda., Alpen Consultoria, Recrutamento e Seleção de Executivos Ltda.	100%	(1)	(1)	1	13	-	40	(26)
Alpen Consultoria, Recrutamento e Seleção de Executivos Ltda.	100%	(64)	(64)	99	84,784	16	48,664	36,203
Allis Comunicação em Trade Ltda.	100%	(461)	(461)	1,200	85,578	687	88,752	(2,661)
Allis Soluções Inteligentes S.A.	100%	(3,343)	(3,343)	4,767	23,605	4,050	146,990	(122,668)
Allis Soluções em Trade e Pessoas Ltda.	100%	(5,432)	(5,432)	56,898	107,796	34,516	251,545	(121,367)
Rudder Serviços Gerais Ltda	100%	4,509	4,509	5,796	9,729	6,462	5,791	3,272
Rudder Segurança Ltda.	100%	8,623	8,623	49,983	142,175	58,085	22,735	111,338
Rudder Equipamentos e Sistemas de Segurança Ltda.	100%	615	615	1,663	1,286	1,301	1,222	426
Unicacorp Prestação de Serviços de Limpeza e Manutenção Ltda.	100%	(983)	(983)	29,582	31,177	23,750	52,338	(15,329)
Unicacorp Soluções em Segurança Eireli	100%	(810)	(810)	16,250	7,922	13,883	24,724	(14,435)
Única Gourmet Fornecimento de Refeições Ltda.	100%	(407)	(407)	-	-	-	-	-
Comau do Brasil Indústria e Comércio Ltda.	100%	5,177	5,177	77,069	92,539	25,679	37,872	106,057
Comau Facilities Ltda.	100%	4,799	4,799	95,032	3,525	36,307	27,494	34,756
Evimeria Corretagem de Seguros e Consultoria Ltda.	80%	209	209	252	70	13	-	309
Force Vigilância Ltda.	100%	1,321	1,321	24,657	13,279	18,125	21,773	(1,962)
Force Serviços Terceirizados Eireli	100%	597	597	4,573	7,701	6,190	18,097	(12,013)
Ormec Engenharia Ltda.	100%	(1,309)	(1,309)	47,924	49,175	41,418	40,570	15,111

As at December 31, 2021	Interest	Profit / (loss) for the period	Equity-accounted investees	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Direct subsidiaries								
Top Service Serviços e Sistemas S.A.	100%	399,464	399,464	1,839,069	3,481,801	684,233	2,499,954	2,136,683
Indirect subsidiaries								
GPS Predial Sistemas de Segurança Ltda (GPS RJ)	100%	(3,010)	(3,010)	14,534	139,284	23,526	22,800	107,492
GPS Predial Sistemas de Segurança Ltda (GPS SP)	100%	62,663	62,663	17,806	586,084	24,368	15,801	563,721
GPS Predial Sistemas de Segurança Ltda (GPS BA)	100%	11,564	11,564	35,132	41,202	48,854	9,626	17,854
In-Haus Serviços de Logística Ltda.	100%	14,783	14,783	89,830	82,198	89,852	14,869	67,307
Ecopolo Gestão de Águas, Resíduos e Energia Ltda.	100%	4,113	4,113	6,480	15,837	5,887	425	16,005
GPS Tec Sistemas Eletrônicos de Segurança Ltda.	100%	7,674	7,674	16,855	24,523	16,461	2,621	22,296
SOM Operação e Manutenção Ltda.	100%	(104)	(104)	1,017	4,494	3,907	1,697	(93)
Engeseg Empresa de Vigilância Computadorizada Ltda.	100%	4,788	4,788	23,372	32,420	40,873	7,367	7,552
In-Haus Industrial e Serviços de Logística Ltda.	100%	62,503	62,503	402,329	21,372	56,969	75,062	291,670
Proguarda Vigilância e Segurança Ltda.	100%	(2,394)	(2,394)	25,283	30,757	19,569	7,550	28,921
Proguarda Administração e Serviços Ltda.	100%	(3,948)	(3,948)	1,978	3,635	960	1,867	2,786
GPS Air - Serviços Auxiliares ao Transporte Aéreo Ltda.	100%	2,107	2,107	13,438	4,148	9,884	143	7,559
Graber Sistemas de Segurança Ltda.	100%	59,838	59,838	181,231	799,648	204,230	328,520	448,129
Visel Vigilância e Segurança Ltda.	100%	(5,206)	(5,206)	23,874	20,122	18,018	5,622	20,356
Fortaleza Limpeza Conservação e Serviços Ltda.	100%	45	45	-	-	-	-	-
Fortaleza Serviços de Vigilância Ltda.	100%	363	363	4,251	8,987	5,970	1,099	6,169
Fortaleza Sistemas de Segurança Eletrônica Ltda.	100%	1,847	1,847	394	1.174	347	65	1,156
Castelo de Luca Participações Ltda. (ii)	-	17,160	17,160	-	-	-	-	-
LC Administração de Restaurantes Ltda.	100%	41,982	41,982	79,166	73,676	54,505	11,964	86,373
Onseg Serviços de Vigilância e Segurança Ltda.	100%	236	236	20,662	18,295	16,142	1,632	21,183
Onserv Serviços Terceirizados Ltda.	100%	730		1,626	4,583	921	1,283	4,005
Onservice Gestão de Serviços Terceirizados Ltda.	100%	674	674	1,805	18,590	365	-	20,030
Poliservice - Sistemas de Segurança S.A.	100%	745	745	15,592	9,664	11,031	3,964	10,261
Poliservice - Sistemas de Higienização e Serviços S.A.	-	315	315	-	-	-	-	-
Online - Monitoramento Eletrônico S.A.	100%	1,057	1,057	1.058	3,142	998	294	2,908
RZF Projetos, Construções e Serviços Rodoviários Eireli	100%	4,288		15,218	34,215	13,909	6,169	29,355
Proteg Segurança Patrimonial Eireli	100%	2,002	2,002	10,910	4,416	5,919	2,282	7,125
A&S Serviços Terceirizados Ltda. (ii)	-	231	231	-	-	-	-	-
A&SS Serviços Terceirizados Ltda. (ii)	-	22	22	-	-	-	-	-
Jam Soluções Prediais Ltda.	60%	6,660	6,660	17,466	11,979	9,050	1,832	18,563
Quattro Serv Serviços Gerais Ltda.	60%	1,386	1,386	17,842	2,127	4,998	14,275	696
Servis Segurança Ltda.	100%	2,984	2,984	55,572	16,270	26,578	12,787	32,477
SECOPI - Segurança Comercial do Piauí Ltda.	100%	1,109		29,005	2,209	5,154	572	25,488
Ultralimpo Empreendimento e Serviços Ltda.	100%	2,058		9,508	6,031	5,991	1,289	8,259
Conservadora Amazonas Ltda. (ii)	-	332	332	-	-	-	-	-

GPS Participações e Empreendimentos S.A.

Parent company and consolidated interim financial information
as at June 30, 2022

As at December 31, 2021	Interest	Profit / (loss) for the period	Equity-accounted investees	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Polonorte Segurança da Amazônia Ltda.	100%	2,473	2,473	4,368	5,848	3,509	5,779	928
Polonorte Serviços Empresariais Ltda. (ii)	-	138	138	-	-	_	-	-
Gol Segurança e Vigilância Ltda.	80%	3,145	3,145	16,502	14,827	8,729	7,755	14,845
BC2 Construtora S.A.	75%	26,943	26,943	17,190	66,062	3,667	29,924	49,661
BC2 Infraestrutura S.A.	75%	(3,330)	(3,330)	22,793	98,082	26,491	112,292	(17,898)
Luandre Serviços Temporários Ltda.	80%	2,007	2,007	3,859	1,932	1,489	5,640	(1,338)
Luandre Temporários Ltda.	80%	22,394	22,394	178,247	26,015	54,638	118,085	31,539
Luandre Ltda.	80%	2,859	2,859	10,838	14,181	4,317	15,562	5,140
Conbras Serviços Técnicos de Suporte Ltda.	100%	21,514	21,514	96,142	84,385	63,167	25,159	92,201
Top Service Facilities Ltda. (previously ISS Servisystem do Brasil Ltda.)	100%	50,008	50,008	109,865	66,664	56,312	27,120	93,097
Conbras Manutenção Ltda. (previously ISS Manutenção e Serviços Integrados Ltda.)	100%	8,980	8,980	6,514	6,019	3,308	9,046	179
In Haus Log Ltda. (previously ISS Serviços de Logística Integrada Ltda.)	100%	3,436	3,436	4,483	12,606	1,166	5,300	10.623
Sunset Serviços Patrimoniais Ltda.	55%	5,896	5,896	11,427	8,513	7,086	22,374	(9,520)
Sunset Vigilância e Segurança Ltda.	55%	12,571	12,571	18,954	18,330	14,136	24,266	(1,118)
Sunplus Sistemas de Serviços Ltda.	55%	(1,366)	(1,366)	-	-	-	-	-
Loghis Logística e Serviços Ltda.	100%	2,300	2,300	39,636	12,963	18,861	21,687	12,051
Global Segurança Ltda.	100%	8,473	8,473	69,431	142,345	40,488	95,265	76,023
Globalização Empresa de Serviços Gerais e Tecnologia Ltda.	100%	5,632	5,632	8,104	13,180	8,397	998	11,889
Vivante S.A.	100%	5.149	5.149	36,125	61,998	28,713	37,943	31,467
Vivante Norte S.A.	100%	300	300	6,834	1,015	2,457	1,025	4,367
Vivante Serviços de Facilities Ltda.	100%	1,949	1,949	22,410	8,767	12,607	4,164	14,406
Vivante Serviços de Instalação e Manutenção S.A.	100%	2,243	2,243	22,700	4,624	14,812	3,204	9,308
Serviços de Cogeração Carioca Ltda.	89%	651	651	4,131	9,728	529	-	13,330
Allis Soluções em Trade, Pessoas e Participações S.A.	100%	2,676	2,676	(1)	29,900	(53)	121,098	(91,146)
Allis Agrícola Ltda., Alpen Consultoria, Recrutamento e Seleção de Executivos Ltda.	100%	-	-	-	12	-	37	(25)
Alpen Consultoria, Recrutamento e Seleção de Executivos Ltda.	100%	163	163	6,348	72,095	167	48.489	29,787
Allis Comunicação em Trade Ltda.	100%	(361)	(361)	386	73,526	626	75,469	(2,183)
Allis Soluções Inteligentes S.A.	100%	2,920	2,920	2,012	21,861	3,838	138.447	(118.412)
Allis Soluções em Trade e Pessoas Ltda.	100%	3,141	3,141	46,106	99,267	31,651	228.738	(115.016)
Rudder Segurança Ltda.	100%	1,143	1,143	23,878	19,011	23,815	39.479	(20.405)
Rudder Equipamentos e Sistemas de Segurança Ltda.	100%	77	77	1,096	2,037	1,002	885	1,246
Rudder Serviços Gerais Ltda.	100%	449	449	8,872	3,275	8,546	4,751	(1,150)
Ávila Participações Eireli	100%	(4,607)	(4,607)	-	27,210	-	58,175	(30,965)
Unicacorp Prestação de Serviços de Limpeza e Manutenção Ltda.	100%	(3,369)	(3,369)	16,264	19,678	17,655	34,925	(16,638)
Unicacorp Soluções em Segurança Eireli	100%	(928)	(928)	6,356	4,207	5,983	19,111	(14,531)
Única Gourmet Fornecimento de Refeições Ltda.	100%	(311)	(311)	1,766	627	2,058	131	204

⁽i) Incorporated companies during the year 2021.

b. Changes in investments

	Parent Co	mpany
	2022	2021
As at January 1,	2,204,812	725,421
Equity-accounted investees Increased participation in invested (i) Reversal of dividend distribution (ii) Capital transaction (iii)	196,590 - - (8,525)	156,982 1,033,000 35,000 26,299
As at June 30,	2,392,877	1,976,702

- (i) The balance refers to the update records of acquisition debt and financial instrument, in the subsidiaries, treated in the Parent Company as a capital transaction.
- (ii) In the Minutes of extraordinary meeting of April 28, 2021, it was approved the reversal of the provision of dividends payable from Top Service Serviços e Sistemas S.A. direct invested by the Company, to the profit reserve account of the invested.
- (iii) According to the advance acquisition method, the balance refers to the distribution of dividends from subsidiaries to shareholders or minority shareholders, treated at the Parent Company as a capital transaction.

c. Changes in investments per direct subsidiary

Direct subsidiary	Balance as at 12/31/2021	Capital transactions with indirect investees	Equity- accounted investees	Balance as at 06/30/2022
Top Service Serviços e Sistemas S.A.	2,136,683	(8,525)	196,590	2,324,748
Total	2,136,683	(8,525)	196,590	2,324,748

Direct subsidiary	Balance as at 12/31/2020	Increased participation on direct investees	Capital transactions with indirect investees	Reversal of dividend distribution	Equity- accounted investees	Balance as at 06/30/2021
Top Service Serviços e Sistemas S.A.	657,292	1,033,000	26,299	35,000	156,982	1,908,573
Total	657,292	1,033,000	26,299	35,000	156,982	1,908,573

16 Property and equipment - Consolidated

a. Breakdown of property and equipment

	Machinery, utensils, and tools	Buildings and lands (i)	IT equipment	Vehicles	Weapons	Leasehold improvements	Treatment equipment	Monitoring center	Assets in progress	Total
Annual average	100/	250/	200/	200/	200/	270/	100/	200/		
depreciation rates	10%	25%	20%	20%	20%	25%	10%	20%	-	-
Breakdown as at June 30, 2022										
Total cost	348,820	28,602	68,171	187,177	18,806	20,754	11,093	13,053	14,568	711,043
Accumulated depreciation	(181,261)	(3,469)	(44,455)	(120,564)	(15,353)	(15,224)	(6,421)	(6,751)		(393,498)
Net property and equipment	167,559	25,133	23,716	66,613	3,453	5,530	4,672	6,302	14,568	317,545
Breakdown as at December 31, 2021	201.124	20.602	(7 (00)	100 (50	4- 404	20.101	10.026	0.75		-04 (04
Total cost	291,126	28,602	67,699	138,652	17,404	20,104	10,836	9,767	7,441	591,631
Accumulated depreciation	(143,617)	(2,202)	(43,891)	(91,818)	(12,055)	(13,259)	(5,990)	(6,166)		(318,998)
Net property and equipment	147,509	26,400	23,808	46,834	5,349	6,845	4,846	3,601	7,441	272,633

(i) In the cost of properties and land, R\$ 21,470 refers to land acquired in 2020 and R\$ 7,132 to the allocation of capital gains from the acquisition of subsidiary Top Service Facilities Ltda. (formerly known ISS Servisystem do Brasil Ltda.). The capital gain has a useful life of 4 years, with a 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	Property and equipment in progress	Total
Balance as at December 31, 2021	291,126	28,602	67,699	138,652	17,404	20,104	10,836	9,767	7,441	591,631
Acquisitions From acquired companies Added value of fixed assets Write-offs (i) Transfers	15,037 52,277 1,935 (12,596) 1,041	- - - -	4,600 1,629 - (4,284) (1,473)	4,717 50,751 223 (7,202) 36	351 285 - (100) 866	607 - - (77) 120	- - - 257	25 - (1,198) 4,459	12,249 189 - (5) (5,306)	37,586 105,131 2,157 (25,462)
Balance as at June 30, 2022	348,820	28,602	68,171	187,177	18,806	20,754	11,093	13,053	14,568	711,043
Balance as at December 31, 2020	224,116	28,994	40,625	121,521	11,320	15,433	11,817	8,258	1,173	463,257
Acquisitions Write-offs Transfers	15,600 (3,992) 1,238	- - -	4,508 (5) 184	11,505 (1,299) 124	203 (54) 64	2,918 (646) 493	- - -	- - -	(2,103)	38,373 (5,996)
Balance as at June 30, 2021	236,962	28,994	45,312	131,851	11,533	18,198	11,817	8,258	2,709	495,634

⁽i) The companies acquired in 2021, which are within the measurement period, as instructed by CPC 15 (R1) / IFRS 3, suffered losses in inventory of fixed assets in the net amount of R\$ 6,613 (R\$ 21,216 in cost and R\$ 14,603 of accumulated depreciation). These adjustments were recorded in the measurement of the initial balances, with an impact on the net worth of the acquired company and on the allocation of the purchaser's goodwill, with no impact on the flow statement of the cash period.

c. Changes in accumulated depreciation

	Machinery, utensils and tools	Buildings and land	IT equipment	Vehicles	Weapon s	Leasehold improvements	Treatment equipment	Monitoring center	Total
Balance as at December 31, 2021	(143,617)	(2,202)	(43,891)	(91,818)	(12,055)	(13,259)	(5,990)	(6,166)	(318,998)
Surplus value of property and equipment	-	(1,267)		(2,643)					(3,910)
From acquired companies	(32,652)	-	(861)	(27,007)	-	-	-	-	(60,520)
Depreciation	(12,995)	-	(3,976)	(6,229)	(888)	(2,010)	(431)	(576)	(27,105)
Write-offs (i)	7,848	-	2,163	6,949	30	45	-	-	17,035
Transfers	155		2,110	184	(2,440)			9	_
Balance as at June 30, 2022	(181,261)	(3,649)	(44,455)	(120,564)	(15,353)	(15,224)	(6,421)	(6,751)	(393,498)
Balance as at December 31, 2020	(112,970)	(211)	(27,364)	(81,107)	(7,362)	(10,237)	(5,349)	(5,269)	(249,869)
Surplus value of property and equipment	- (0.7(1)	(845)	-	(2,103)	-	- (1.421)	- (500)	-	(2,948)
Depreciation	(8,761)	-	(2,306)	(3,544)	(679)	(1,421)	(530)	(511)	(17,752)
Write-offs Transfers	3,217	<u>-</u>		1,202				<u> </u>	4,496
Balance as at June 30, 2021	(118,514)	(1,056)	(29,668)	(85,552)	(7,987)	(11,637)	(5,879)	(5,780)	(266,073)

⁽i) The companies acquired in 2021, which are within the measurement period, as instructed by CPC 15 (R1) / IFRS 3, suffered losses in inventory of fixed assets in the net amount of R\$ 6,613 (R\$ 21,216 in cost and R\$ 14,603 of accumulated depreciation). These adjustments were recorded in the measurement of the initial balances, with an impact on the net equity of the acquired company and on the allocation of the purchaser's goodwill, without impact on the cash flow statement for the period.

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. The last evaluation carried out by the Group was on June 30, 2021. As at June 30, 2022, Management has not identified factors that would indicate the need for a new valuation.

17 Right-of-use assets

	-	Consolida	ated
	Useful life in years (i)	06/30/2022	12/31/2021
Right-of-use Accumulated amortization of the right-of-use	2 - 8	73,447 (10,538)	70,188 (30,322)
Total	-	62,909	39,866

(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, maintenance and cleaning services of its customers service areas.

The Group recognizes right-of-use assets at the lease start date. The right-of-use assets are measured by the lease payable, 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 payable.

a. Changes in right-of-use assets

	Consolida	ited	
	2022	2021	
As at January 1,	39,866	45,321	
Additions	32,592	27,955	
Write-offs (a)	(31,635)	(25,375)	
Write-off of right-of-use assets amortization (a)	30,322	-	
From acquired companies	1,707	-	
Right-of-use assets amortization	(9,943)	(8,570)	
As at June 30,	62,909	39,331	

⁽a) During the period the Administration carried out careful analysis on the basis of lease agreements, during such analysis was carried out the systemic write-off of contracts finalized and consequently amortized in its entirety, these effects were also reflected in the accounting balances, resulting in write-offs between lines of the right-to-use asset and their respective accumulated amortizations.

18 Intangible assets

a. Breakdown of intangible assets

C	Useful life	Annual amortization rate	Consolidated		
Acquisition cost			06/30/2022	12/31/2021	
Goodwill from acquisition of shares		_	66,970	66,970	
Merger of shares - Ecopolo S.A. Merger of shares - Predial Participações S.A.	Indefinite Indefinite	- -	22,245 44,725	22,245 44,725	
Goodwill from acquisition of companies		_	1,465,188	1,364,770	
GPS Tec	Indefinite	-	206	206	
Mopp Clean Top Service	Indefinite Indefinite	-	9,513 15,430	9,513 15,430	
Conserbens	Indefinite	-	13,311	13,430	
Engeseg and Secon	Indefinite	_	38,487	38,487	
Servtec	Indefinite	_	34,658	34,658	
Proevi	Indefinite	_	15,522	15,522	
Proguarda	Indefinite	-	30,130	30,130	
Sempre	Indefinite	-	35,736	35,736	
Magnum	Indefinite	-	48,587	48,587	
Graber	Indefinite	-	125,459	125,459	
Visel	Indefinite	-	19,520	19,520	
Fortaleza	Indefinite	-	5,731	5,731	
LC Restaurantes	Indefinite	-	66,672	66,672	
Onseg	Indefinite	-	22,283	22,283	
Poliservice	Indefinite	-	23,857	23,857	
RZF	Indefinite	-	33,256	33,256	
Magnus	Indefinite	-	20,552	20,552	
Algar	Indefinite	-	19,631	19,631	
Proteg	Indefinite	-	6,148	6,148	
Jam	Indefinite	-	15,335	15,335	
Quattro	Indefinite	-	16,685	16,685	

Servis	Indefinite	-	44,488	44,488
Polonorte	Indefinite	-	15,530	15,530
Gol	Indefinite	-	24,588	24,588
BC2	Indefinite	-	87,005	87,005
Luandre	Indefinite	-	96,104	96,104
Conbras	Indefinite	-	37,935	37,935
ISS	Indefinite	-	7,490	7,490
Sunset	Indefinite	-	79,786	79,786
Global	Indefinite	-	43,450	45,640
Vivante	Indefinite	-	81,129	88,403
Loghis	Indefinite	-	14,567	14,567
Allis	Indefinite	-	98,871	96,939
Rudder	Indefinite	-	55,441	56,769
Única	Indefinite	-	49,538	52,817
Comau	Indefinite	-	44,621	-
Force	Indefinite	-	34,103	-
Ormec	Indefinite		33,833	<u>-</u>
Customers portfolio			649,425	577,352
Mopp Clean	Defined	6%	5,710	5,710
Top Service	Defined	10%	2,807	2,807
Conserbens	Defined	9%	15,844	15,844
Engeseg and Secon	Defined	8%	19,360	19,360
Servtec	Defined	19%	3,739	3,739
Proevi	Defined	11%	10,860	10,860
Proguarda	Defined	12%	25,606	25,606
Sempre	Defined	14%	6,143	6,143
Magnum	Defined	14%	18,321	18,321
Graber	Defined	20%	24,523	24,523
Fortaleza	Defined	14%	3,281	3,281
LC Restaurantes	Defined	15%	23,571	23,571
Onseg	Defined	10%	18,335	18,335
Poliservice	Defined	21%	7,829	7,829
RZF	Defined	10%	23,691	23,691
Algar	Defined	17%	14,866	14,866
Magnus	Defined	10%	26,681	26,681
Proteg	Defined	17%	986	986
Quattro	Defined	50%	1,272	1,272
JAM	Defined	50%	2,026	2,026
Servis	Defined	14%	36,196	36,196
Polonorte	Defined	10%	6,265	6,265
Gol	Defined	17%	13,460	13,460
Luandre	Defined	17%	51,068	51,068
Conbras	Defined	17%	17,567	17,567
Sunset	Defined	17%	26,251	26,251
Global	Defined	55%	54,490	54,490
Vivante	Defined	28%	34,852	26,722
Loghis	Defined	10%	9,124	9,124
Allis	Defined	10%	28,741	28,031
Rudder	Defined	11%	43,322	36,993
Única	Defined	9%	20,335	15,734
Comau	Defined	9%	23,067	-
Force	Defined	10%	1,524	-
Ormec	Defined	8,3%	27,712	
Brands		_	173,559	156,733
Mopp Clean	Indefinite	_	1,880	1,880
Top Service	Indefinite	- -	5,119	5,119
1 op bei vice	macmite	-	5,117	5,119

Conserbens	Indefinite	_	3,049	3,049
Engeseg and Secon	Indefinite	-	8,408	8,408
Servtec	Defined	50%	685	685
Proguarda	Indefinite	-	8,617	8,617
Sempre	Defined	20%	1,650	1,650
Magnum	Defined	20%	1,869	1,869
Graber	Defined	20%	19,167	19,167
Fortaleza	Indefinite	-	1,461	1,461
Onseg	Defined	20%	10,453	10,453
Poliservice	Defined	20%	5,904	5,904
Servis	Indefinite	-	19,199	19,199
Luandre	Defined	20%	30,669	30,669
Global	Defined	100%	2,116	2,116
Vivante	Defined	20%	10,512	10,512
Loghis	Defined	20%	5,848	5,848
Allis	Defined	20%	12,861	12,861
Rudder	Defined	20%	7,266	7,266
Force	Defined	3.3%	7,363	-
Ormec	Defined	20%	9,463	-
Softwares surplus value		-	2,649	2,649
т 1	D.C. 1	200/	2 (40	2 (40
Luandre	Defined	20% _	2,649	2,649
Non compete agreement			21,028	16,740
Non-compete agreement		_	21,020	10,740
Mopp Clean	Defined	20%	172	172
Top Service	Defined	20%	90	90
Conserbens	Defined	20%	56	56
Magnum	Defined	20%	688	688
Conbras	Defined	20%	6,251	6,251
Vivante	Defined	20%	3,263	3,263
Rudder	Defined	20%	6,220	6,220
Ormec	Defined	20%		0,220
Office	Defined	2070	4,288	-
Provision for surplus value and goodwill	Indefinite		1,158	1,158
Total customers portfolio, brands, softwares				
and non-compete agreement			2,379,977	2,186,372
and non-compete agreement		_	2,317,711	2,100,372
Softwares acquired from third parties	Defined	20%	9,729	8,821
Others	Defined	20% _	682	573
Others	Defined	2070 _	002	313
		-	10,411	9,394
Total cost			2,390,388	2,195,766
Total Cost		-	2,570,500	2,173,700
Accumulated amortization				
Softwares	-	-	(7,656)	(7,421)
Customers portfolio, brands and non-compete			,	. , ,
agreement	-	-	(279,938)	(224,156)
Others	-	-	(545)	(530)
		-		
Total accumulated amortization	-		(288,139)	(232,107)
Net intangible assets	_	_	2,102,249	1,963,659
The intaligible assets	=	_ =	2,102,277	1,703,037

b. Changes in cost

		-		Surpl	us value					
	Merger of shares	Goodwill	Customers portfolio	Brands	Non-compete agreement	Softwares	Softwares	Others	Provision for surplus value and goodwill	Total
As at December 31, 2021	66,970	1,364,770	577,352	156,733	16,740	2.649	8,821	573	1,158	2,195,766
Additions Write-offs (i)		114,489 (14,071)	72,073	16,826	4,288	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	207,676 (14,071)
Business combinations effects		100,418	72,073	16,826	4,288					193,605
Other additions							908	109		1,017
As at June 30, 2022	66,970	1,465,188	649,425	173,559	21,028	2,649	9,729	682	1,158	2,390,388

⁽i) The losses refer to adjustments in the statement of financial positions of companies acquired in 2021, which are within the measurement period, according to the instruction of CPC 15 (R1) / IFRS 3, and which still undergo evaluation and measurement of capital gains allocation.

		-		Surp	lus value	<u> </u>			
	Merger of shares	Goodwill	Customers portfolio	Brands	Non-compete agreement	Softwares	Others	Provision for surplus value and goodwill	Total
As at December 31, 2020	66,970	1,009,635	406,258	118,130	7,257	8,478	3,331	1,158	1,621,217
Other write-offs						(71)			(71)
As at June 30, 2021	66,970	1,009,635	406,258	118,130	7,257	8,407	3,331	1,158	1,621,146

c. Changes in accumulated amortization

	Customers portfolio	Brands	Non-compete agreement	Softwares	Others	Total
As at December 31, 2021	(201,483)	(21,631)	(1,042)	(7,421)	(530)	(232,107)
Amortization	(41,098)	(11,246)	(3,438)	(235)	(15)	(56,032)
As at June 30, 2022	(242,581)	(32,877)	(4,480)	(7,656)	(545)	(288,139)
	Customers portfolio	Brands	Non-compete agreement	Softwares	Others	Total
As at December 31, 2020		Brands (18,272)		Softwares (7,033)	Others (530)	Total (170,687)
As at December 31, 2020 Amortization	portfolio		agreement			

19 Loans

a. Breakdown of balances

			Consolid	ated
Credit facilities used	Annual interest rate	Currency	06/30/2022	12/31/2021
Working capital	CDI + up to 2%	R\$	238,058	276,376
Working capital	CDI + 2.1% to $2.5%$	R\$	232,651	249,148
Working capital	CDI + 2.6% to $3.0%$	R\$	13,250	25,272
Working capital	Prefixed 8.7% to 8.9%	R\$	15,386	-
Working capital	Prefixed 12.6% to 18.9%	R\$	-	923
Working capital (i)	LIBOR + 2.40% to 3.09%	USD	181,916	234,818
Commercial papers (ii)	CDI + 1.94%	R\$	21,033	26,161
Total			702,294	812,698
Current			184,751	199,405
Non-current			517,543	613,293

- (iv) 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 1.96% to 2.47% per year, in compliance with risk management criteria. See note no 28 (c).
- (v) In May 2019, subsidiary Top Service Serviços e Sistemas S.A. issued private debt securities, as commercial papers, amounting to R\$ 50,000. The commercial papers will circulate by endorsement, with no guarantee, of a mere transfer of ownership, as provided for in paragraph 1, article 4, of the Instruction of the Brazilian Securities and Exchange Commission ("CVM") no 566. The unit par value of each series will be remunerated at 100% of the Interbank Deposit Certificate (CDI) rate, plus a percentage of 1.94% p.a. The remuneration will be paid, together with the unit par value of the respective series, in a single installment at the maturity date, or, even, at the date of possible early maturity of the commercial papers as a result of a default event. The commercial papers will have a guarantee provided universally by GPS Participações e Empreendimentos S.A. and are exempt from registration with the CVM in accordance with CVM Instruction no 476/2009. The table below shows the characteristics defined for each series approved for issuance:

Issuance	Series Beginning	Maturity	Amount nominal	Balance initial	DI + spread	As at 06/30/2022
First	7 06/19/2019	10/27/2022	4,770	4,770	1,128	5,898
First	8 06/19/2019	05/29/2023	4,561	4,561	1,067	5,628
First	9 06/19/2019	10/27/2023	4,010	4,010	938	4,948
First	10 06/19/2019	05/27/2024	3,694	3,694	865	4,559
Total			17,035	17,035	3,998	21,033

The amounts recorded in non-current liabilities as at June 30, 2022 present the following amortization schedules until 2027.

Maturity	06/30/2022
2023 (From July)	72,670
2024	164,342
2025	131,692
2026	107,673
2027	41,166
Total	517,543

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 balances

	Consolidated				
	2022	2021			
As at January 1,	812,698	944,181			
New loan agreements	_	154,027			
Agreements from acquired companies	42,348	· -			
Provisioned interest and charges	35,053	19,863			
Provisioned exchange variation	(15,270)	30,622			
Payments					
Principal	(128,596)	(297,547)			
Interest paid	(43,939)	(24,646)			
As at June 30,	702,294	826,500			

c. Covenants

The Group holds secured bank loans that, according to the terms of the contract, will be paid in installments over the next six years. With the exception 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. The administration confirms that there was no breach of covenants until June 30, 2022. The definitions of EBITDA and net indebtedness for most contracts can be defined as follows:

- EBITDA: means the consolidated income before income tax and social contribution, depreciation and amortization, financial income, non-operating income (sale of assets; provisions/reversals of contingencies with no cash effect: impairment and one-off company restructuring and acquisition expenses) from equity-accounted investees and minority shareholders.
- **Net indebtedness:** means the total bank debt and the obligations to subsidiaries subtracted from the cash and financial investments and net and certain short-term tax credits.

Reconciliation of equity movement with cash flows from financing activities

	-		long-term l	oans		Derivatives (assets)/liabilities held for hedging of			Equity			
Consolidated	Note	Other loans	Debentures	Leases Payable	Acquisition of subsidiaries	Interest rate swaps and forward foreign exchange contracts used for hedging - assets	Share capital	Earnings reserves	Other comprehen sive income	Adjustments to equity valuation	Non- controlling interests	Total
Balance as at January 1, 2022 Variations in financing cash flows		812,698	1,252,207	41,945	176,901	(28,918)	1,615,382	537,878	8,294	33,558	1,493	4,451,438
Issuance of common shares	27				_		33,426					33,426
Lease payment	21 (c)	_	_	(10,837)	_	_	55,120	_	_	_	_	(10,837)
Financial instruments derivative	(-)	_	_	-	_	1,467	_	_	_	_	_	1,467
Amortization of loans	19 (b)	(128,596)	-	-	_		-	-	_	-	-	(128,596)
Amortization of debentures	20 (b)	-	(50,000)	-								(50,000)
Exercise of purchase option and					(41,297)							(41,297)
additional portion of acquisition	26 (a)	-	-	-		-	-	-	-	-	-	(41,297)
Total variation in financing cash								-				
flows	-	(128,596)	(50,000)	(10,837)	(41,297)	1,467	33,426				<u>-</u>	(195,837)
Other changes related to liabilities	_											
From acquired company Debt from acquisition of		42,348	-	1,742	6,524	-	-	-	-	-	-	44,090
subsidiaries	27 (e)	-	-	-		-	-	-	-	(6,524)	-	-
Other additions and write-off	21/24 19(b)/20	-	-	29,218	65,380	-	-	-	-	-	-	94,598
Interest expenses	(b)/21(c)	19,783	77,213	1,590		-					-	98,586
Income with derivatives - (Swap)	30	-	-	-	-	24,678	-	-	-	-	-	24,678
Net income on hedge	-	-	-	-	-	1,548	-	-	(4,221)			(2,673)
T	19(b)/20	(42.020)	(55.101)		-							(00.000)
Interest paid	(b)	(43,939)	(55,121)	-		-	-	-	-	-	-	(99,060)
Total other changes related to liabilities and equity		18,192	22,092	32,550	71,904	26,226	-	-	(4,221)	(6,524)	-	160,219
Total other changes related to equity	_	-	-	-	-	-	-	195,191	_	2,218	125	197,534
Balance as at June 30, 2022	_	702,294	1,224,299	63,658	207,508	(1,225)	1,648,808	733,069	4,073	29,252	1,619	4,613,354

GPS Participações e Empreendimentos S.A. Parent company and consolidated interim financial information as at June 30, 2022

Derivatives (assets)/liabilities

			Liabilities			Derivatives (assets)/liabilities long-term loans			Equity			
Consolidated	Note	Dividends paid	Other loans	Debentures	Leases payable	Interest rate swaps and forward foreign exchange contracts used for hedging - assets	Share capital	Earnings reserve	Other comprehensi ve results	Adjustments to equity valuation	Non-controlling interests	Total
Balance as at January 1, 2021 Variations in financing cash flows		400,000	944,181	503,246	47,142	(43,377)	540,453	270,464	-	(71,400)	-	2,590,708
Issuance of common shares	26 (b)	-	-	-	-	-	1,133,397	-	-	-	-	1,133,397
Expenses of common shares			-	-	-		(58,175)		-	-	-	(58,175)
Dividends paid	13.5	(400,000)	-	-	(10.205)	-	-	(7,146)	-	-	-	(407,146)
Lease payments Financial instruments derivative	20 (c)	-	-	-	(10,285)	- 5.650	-	-	-	-	-	(10,285)
Fund raising	18 (b)	-	154,027	-	-	5,658	-	-	-	-	-	5,658 154,027
Amortization of loans	18 (b)		(297,547)	<u> </u>	<u> </u>	<u> </u>						(297,547)
Total variation in financing cash flows		(400,000)	(143,520)	<u>-</u>	(10,285)	5,658	1,075,222	(7,146)				519,929
Other changes related to liabilities												
Debt from acquisition of subsidiaries	26 (g)	-	=	=	-	-	-	-	-	49,857	-	49,857
New lease agreements	20	-	-	-	1,380	-	-	-	-	-	-	1,380
Interest expenses	18/ 19/20	-	50,485	10,272	2,010				-	-		62,767
Income with derivatives - (Swap) Net income on hedge	30	-	-	-	-	36,400 (9,075)	-	-	9,075	-	-	36,400
Interest paid	18 /19 /20		(24,646)	(8,870)		<u>-</u> _						(33,516)
Total other changes related to liabilities and equity			25,839	1,402	3,390	27,325			9,075	49,857		116,888
Total other changes related to equity			-	-	-	-	-	157,069	-	(16,952)	4	140,121
Balance as at June 30, 2021		-	826,500	504,648	40,247	(10,394)	1,615,675	420,387	9,075	(38,495)	3	3,367,646

20 Debentures

	Consolidated		
C (P.177)	06/30/2022	12/31/2021	
Current liabilities	121 014	100 005	
Issuance of guaranteed debt securities	131,914	108,995	
Transaction cost	(1,261)	(1,261)	
	130,653	107,734	
Non-current liabilities			
Issuance of guaranteed debt securities	1,100,000	1,151,621	
Transaction cost	(6,354)	(7,148)	
	1,093,646	1,144,473	
Total	1,224,299	1,252,207	

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, 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 five hundred thousand (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 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° 476/2009, 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 seven hundred and fifty thousand (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.

a. Terms and debt repayment schedule

Remuneration shall be paid, without prejudice to payments due to early maturity, with the possibility of early redemption or full redemption of Debentures, in accordance with the Indenture. The balance of the unit par value of the debentures will be amortized in twenty (20) quarterly and successive installments, as from the eighth quarter of the vesting period. 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 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 and second issuance carried out:

Issuance	Series	Beginning	Maturity	DI + spread p.a.	Number of securities	Unit par value	Total amount issued	Position on 06/30/2022
First	Single	11/20/2019	10/25/2026	14.75%	500,000	1	500,000	461,671
Total					500,000	1	500,000	461,671
Issuance	Series	Beginning	Maturity	DI + spread p.a.	Number of securities	Unit par value	Total amount issued	Position on 06/30/2022
Second	Single	12/27/2021	25/10/2028	15.30%	750,000	1	750,000	770,243
Total					750,000	1	750,000	770,243
Issuance	Series	Beginning	Maturity	DI + spread p.a.	Number of securities	Unit par value	Total amount issued	Position on 12/31/2021
First	Single	11/20/2019	10/25/2026	10.36%	500,000	1	500,000	508,995
Total					500,000	1	500,000	508,995
Issuance	Series	Beginning	Maturity	DI + spread p.a.	Number of securities	Unit par value	Total amount issued	Position on 12/31/2021
First	Single	12/27/2021	10/25/2028	10.91%	750,000	1	750,000	751,621
Total					750,000	1	750,000	751,621

Maturity	06/30/2022
2023 (From July)	51,159
2024	249,242
2025	249,524
2026	249,979
2027	149,962
2028	150,134
Total	1,100,000

b. 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. The administration confirms that there was no breach of covenants until June 30, 2022. Net financial debt and EBITDA can be defined as follows:

- EBITDA: means the consolidated income before income tax and social contribution, depreciation and amortization, financial income, non-operating income (sale of assets; provisions/reversals of contingencies with no cash effect: impairment and one-off company restructuring and acquisition expenses) from equity-accounted investees and minority shareholders.
- Net financial debt: sum of the gross debt on the last day of each month, less the amounts in cash, financial investments and net tax credits and certain short-term tax credits (recorded in line items "recoverable taxes" and "recoverable income tax and social contribution" only in current assets), provided that they can be settled within a maximum period of twelve (12) months as from the date of calculation of the net debt.

c. Changes in balances

Changes in balances	Consolidated		
	2022	2021	
As at January 1,	1,252,207	503,246	
Provisioned interest and charges	77,213	10,272	
Payments			
Principal Interest	(50,000) (55,121)	(8,870)	
As at June 30,	1,224,299	504,648	

21 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.

	Consolid	Consolidated		
	06/30/2022	12/31/2021		
Current liabilities				
Leases payable	27,120	23,100		
Interest to be allocated	(3,072)	(5,969)		
	24,048	17,131		
Non-current liabilities				
Leases payable	44,522	27,007		
Interest to be allocated	(4,912)	(2,193)		
	39,610	24,814		
Total	63,658	41,945		

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 to obtain the additional rate

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

Consolidated	-	06/30/2022	
	Annual additional rate %	Par value	Carrying amount
Leases payable for right-of-use	6 - 7.6	71,642	71,642
Total (i)	_	71,642	71,642

(i) The amounts are increased by the interest levied in the period.

	-	12/31/2021	
Consolidated	Annual additional rate %	Par value	Carrying amount
Leases payable for right-of-use	5 - 6	50,107	50,107
Total	_	50,107	50,107

b. Schedule of leases payable amortization

The distribution by maturity is shown below:

	06/30/2022			
Consolidated	Minimum future lease payments	Interest	Present value of minimum lease payments	
Leases payable				
Less than one year	27,120	(3,072)	24,048	
Between one and five years	44,522	(4,912)	39,610	
Total	71,642	(7,984)	63,658	
		12/31/2021		
Consolidated	Minimum future lease payments	Interest	Present value of minimum lease payments	
Leases payable				
Less than one year	23,100	(5,969)	17,131	
Between one and five years	27,007	(2,193)	24,814	
Total	50,107	(8,162)	41,945	

c. Changes in leases payable

	Consolidated	Consolidated
As at January 1	41,945	47,142
Additions	32,592	27,955
From acquired company	1,742	-
Appropriated interest	1,590	2,010
Remeasurement	(2,078)	-
Write-offs	(1,296)	(26,575)
Payments	(10,837)	(10,285)
As at June 30	63,658	40,247

22 Payroll and social charges

	Parent Company		Consolidated	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Salaries and wages	-	-	220,055	191,548
Social charges	-	-	144,032	141,268
Provision for vacation and social charges	-	-	442,321	370,834
Provision for 13th salary and social charges	-	-	169,270	-
Provision for bonus (i)			51,448	98,450
Total			1,027,126	802,100

⁽i) The movement of the provision for bonus can be represented as follows:

	2022	2021
As at January 1,	98,450	80,203
Write-off of provision for payment Constitution of the provision	(95,453) 48,451	(81,545) 42,190
As at June 30 (i),	51,448	40,848

⁽i) The amount of the provision for bonuses in the amount of R\$ 51,448 is presented net of the advance of R\$ 22,096.

23 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:

	Parent Co	mpany	Consolidated		
	06/30/2022	12/31/2021	06/30/2022	12/31/2021	
Credits to be offset with future taxable income:					
Tax losses and negative basis of social contribution	-	-	201,381	193,347	
Business combinations effects:					
Goodwill portion amortized for tax purpose on future profitability Accounting amortization of surplus value allocation with defined	-	-	(227,385)	(195,056)	
useful life prior to Law nº 11,638/07	-	-	5,007	5,007	
Amortization of surplus value allocation with defined useful life	-	-	142,421	150,697	
Amortization of customers portfolio, brands and property and					
equipment	-	-	204,040	157,111	
Adjustment to fair value - acquisition debt	-	-	(25,737)	(33,602)	
Temporary differences:					
Constitution of provision for expected loss of services billed and to					
be billed	-	-	114,993	61,475	
Constitution of provision for credit loss from contractual withholding	-	-	4,285	4,285	
Provision for bad debt tax credit	-	-	-	19,454	
Provision for labor agreement or execution	-	-	201,566	182,148	
Provision for tax agreement or execution	-	-	268,862	187,294	
Provision for civil agreement or execution	-	-	35,177	48,180	
Graber indemnity assets (see note n° 25 (d))	-	-	(55,702)	(55,041)	
Income tax and social contribution credit arising from the Selic					
update on tax overpayments	-	-	(18,464)	(17,043)	
Provision for variable remuneration	-	-	51,448	98,450	
Derivative instruments - unrealized swap	-	-	(1,225)	(28,918)	
Sub judice Taxes	1,305	1,371	459,839	396,226	
Other temporary differences	(1,092)	(1,158)	33,797	8,825	
Calculation basis	213	213	1,394,303	1,182,839	
Deferred income tax and social contribution assets (34%)	72	72	474,063	402,165	
Total deferred tax assets	72	72	586,787	514,250	
Total deferred tax liabilities	-	-	(112,724)	(112,085)	
Deferred tax of net assets	72	72	474,063	402,165	

GPS Participações e Empreendimentos S.A.

Parent company and consolidated interim financial information as at June 30, 2022

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)

							_	Balanc	e as at June	30, 2022
	Net Balance as at January 1, 2022	Recognized in statement of profit or loss	Recognized in equity	Acquired in business combinations	Others	Net debt	Deferred tax assets	Deferred tax liabilities		
Credits to be offset with future taxable income:										
Tax losses and negative basis of social contribution	65,738	2,731	-	-	-	68,469	68,469	-		
Business combinations effects:										
Goodwill portion amortized on future profitability	(66,319)	(10,992)	-	-	-	(77,311)	-	(77,311)		
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	51,237	(2,814)	-	-	-	48,423	48,423	-		
Amortization of customers portfolio, brands and property and equipment	53,418	15,956	-			69,374	69,374	-		
Adjustment to fair value - acquisition debt	(11,425)	456	2,218	-	-	(8,751)	1,564	(10,315)		
Temporary differences:										
Provision for expected loss of services billed and to be billed	20,902	13,062	-	5,134	-	39,098	39,098	_		
Provision for credit loss from contractual withholding	1,457	-	-	· -	-	1,457	1,457	_		
Provision for loss debt tax credit	6,614	(6,614)	-	-	-	· -	-	_		
Provision for labor agreement or execution	61,930	3,194	-	3,408	-	68,532	68,532	-		
Provision for tax agreement or execution	63,680	23,931	-	3,802	-	91,413	91,413	_		
Provision for civil agreement or execution	16,381	(4,821)	-	400	-	11,960	11,960	-		
Graber indemnity assets	(18,714)	(225)	-	-	-	(18,939)	(119)	(18,820)		
IR and CSLL update of Selic's indebts	(5,795)	(307)	-	(176)	-	(6,278)		(6,278)		
Provision for variable remuneration	33,473	(23,202)	2,022	5,199	-	17,492	17,492	-		
Derivative instruments - unrealized swap	(9,832)	9,416	-	· -	-	(416)	(416)	_		
Sub judice Taxes	134,717	2,332	-	19,297	-	156,346	156,346	-		
Other temporary differences	3,001	6,468	429	630	964	11,492	11,492			
Assets (liabilities) net taxes	402,165	28,571	4,669	37,694	964	474,063	586,787	(112,724)		

GPS Participações e Empreendimentos S.A.

Parent company and consolidated interim financial information
as at June 30, 2022

					Bal	lance as at June 3	30, 2021
	Net Balance as at January 1, 2021	Recognized in statement of profit or loss	Recognized in equity	Others	Net debt	Deferred tax assets	Deferred tax liabilities
Credits to be offset with future taxable income:							
Tax losses and negative basis of social contribution	29,940	16,279	-	-	46,219	46,219	-
Business combinations effects:							
Goodwill portion amortized on future profitability	(43,815)	(11,472)	-	-	(55,287)	-	(55,287)
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	42,100	11,553	-	-	53,654	53,654	-
Amortization of customers portfolio, brands and property and equipment	36,825	6,196		-	43,021	43,021	
Adjustment to fair value - acquisition debt	47,336	0,190	(16,951)	(115)	30,270	30,270	- -
J	,		(,)	-	,-,-	,	
Temporary differences:				-			
Provision for expected loss of services billed and to be billed	20,736	7,162	-	-	27,898	27,898	-
Provision for credit loss from contractual withholding	1,457	-	-	-	1,457	1,457	-
Provision for loss debt tax credit	7,769	(1,155)	-	-	6,614	6,614	-
Provision for labor agreement or execution	18,674	23,350	-	-	42,024	42,024	-
Provision for tax agreement or execution	20,153	15,772	-	-	35,925	35,925	-
Provision for civil agreement or execution	8,614	(1,137)	-	-	7,477	7,477	-
Graber indemnity assets	(21,073)	2,281	-	-	(18,792)	(18,792)	-
Provision for variable remuneration	27,269	(3,977)	-	-	23,292	23,292	-
Derivative instruments - unrealized swap	444	(7,817)	-	-	(7,373)	(7,373)	-
Sub judice Taxes	80,142	3,033	-	-	83,175	83,175	-
Other temporary differences	29,897	(29,047)		(196)	654	654	
Assets (liabilities) net taxes	308,171	31,021	(16,951)	(311)	321,929	377,216	(55,287)

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

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

	Parent Company		Consolidated		
	06/30/2022	06/30/2021	06/30/2022	06/30/2021	
Net income for the period Equity-accounted investees	195,189 (196,590)	157,204 (156,982)	195,295	157,204	
Adjusted accounting profit (loss) without equity-accounted (IRPJ/CSLL)	(1,401) 69	222 37	195,295 85,833	157,204 51,700	
Profit before income tax and social contribution	(1,332)	259	281,128	208,904	
Income tax and social contribution at nominal rate (34%)	(453)	(88)	(95,584)	(71,027)	
Permanent Additions (i) WP effects (ii) Donations / Worker's Meal Program / additional (iii) Others	(547) - 14 11	14 37	3,912 2,763 3,076	240 13,880 1,822 3,385	
Income tax and social contribution expenses	(69)	(37)	(85,833)	(51,700)	
Current taxes Deferred taxes	(69)	(74) 37	(114,404) 28,571	(82,721) 31,021	
Effective rate	(5.19%)	14.31%	30.53%	24.75%	

- (i) Permanent additions are made up of traffic fines, union dues, gifts, and infraction notice fines.
- (ii) WP V Participações S.A. was a holding company that held shares in the Company and, on October 31, 2019, a spinoff was made to the Group's operating companies, in order to use the goodwill. The absence of accounting of the deferred assets was identified in relation to the customers portfolio already amortized in the accounts, so it was necessary to establish the deferred assets due to the respective tax advantage.
- (iii) These refer to deductions incurred in the period as set forth in the IRPJ regulations.

24 Tax payment through installments agreement

		Parent Co	mpany	Consolidated	
Monthly financia charges	Monthly financial charges	06/30/2022	12/31/2021	06/30/2022	12/31/2021
REFIS IV	SELIC	52	58	18,310	15,302
PPI	SELIC	-	-	12,063	15,525
Simplified Social Security	SELIC			30,485	31,684
Total		52	58	60,858	62,511
Current Non-current		15 37	14 44	18,670 42,188	14,908 47,603

The Group has REFIS IV-type installment plans, referring to Law n° 11,941/09, Law n° 12,973/14 and Law n°12,996/14 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 São Paulo and in 2017 based on Law n° 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		
	2022	2021	2022	2021	
As at January 1,	58	70	62,511	22,357	
Financial charges	2	_	3,707	4,609	
Payments	(8)	(7)	(7,830)	(2,630)	
Offsets	-	-	(1,235)	(448)	
From acquired companies	-	-	2,591	-	
New installments		<u> </u>	1,114	10,388	
As at June 30,	52	63	60,858	34,276	

The non-current installments have the following maturity schedule:

	Parent Company	Consolidated
Year	06/30/2022	06/30/2022
2023 (From July) 2024 2025 2026 onwards	14 14 9 	7,851 13,314 10,948 10,075
Total	37	42,188

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

	Parent (Company	Consolidated		
	06/30/2022	12/31/2021	06/30/2022	12/31/2021	
Provision for tax, civil and labor risks (a) Sub judice taxes (b)	1,305	- 1,371	654,656 459,839	564,058 396,226	
Total	1,305	1,371	1,114,495	960,284	

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 June 30, 2022, the Group had a provision equivalent to R\$ 505,605 (R\$ 417,621 as at December 31, 2021), considered adequate and sufficient by management based on legal advisor's opinions.

	Consoli	dated
	06/30/2022	12/31/2021
Labor (i) Tax (ii)	201,566 69,242	182,148 69,509
Civil (iii) "S" System (iv)	35,177 199,620	48,180 117,784
Provision for tax, civil and labor risks	505,605	417,621
Allocation of contingent liabilities (v)	149,051	146,437
Total	654,656	564,058

- The main nature of the claims are: claims whose nature includes claims about overdue vacations, undue discounts, unhealthy work additional and controlled liabilities.
- (ii) The main nature of the demands are: (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 individually involve material amounts and are mainly related to: (i) contractual discussions with customers and (ii) compensation for moral damages
- (iv) For compulsory contributions to the "S" System, 36 companies in the Group have injunctions/judgements, in lawsuits, allowing limitation of the calculation basis of INSS to 20 times the highest minimum wage in effect, regarding payment to the SENAC, SESC, SESI, SENAI, SEBRAE, INCRA and educational salary institutions. For certain companies/actions, success is partial and covers only part of these third parties, and in cases in which decisions are being taken advantage of, the differences are being provisioned. The provision recorded in relation to such lawsuits is determined by Management, based on analysis by its legal advisors, and reflects the risk of probable loss estimated for the current scenario as yet undefined. Assessing the likelihood of loss includes assessing available evidence, hierarchy of laws, available case law, the most recent court decisions and their significance in the legal system. As at January 2021, supported by the injunctions mentioned above, the Group ceased to settle such obligations and began to recognize them as a provision for contingencies, before that date the calculations of the "S" System were settled in its entirety, thus, there was no risk prior to January 2021.
- (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.

Change in provision for contingencies can be summarized as follows:

	Consolidated			
	06/30/2022	06/30/2021		
As at January 1,	564,058	322,432		
Reclassification of balances of acquired companies	-	(1,295)		
Update contingencies in return for indemnification assets	(18,324)	(6,710)		
"S" System provision	73,972	48,750		
"S" System update currency	9,260	´ -		
"S" System provision - Unica	(1,395)	_		
From acquisition - Comau	16,827	_		
From acquisition - Force	1,937	_		
From acquisition - Ormec	7,409	_		
Others	100	(3,489)		
Reversal of provision	(57,874)	(31,736)		
Provision supplement	56,072	32,914		
Subtotal	652,042	360,866		
Write-off of allocation of contingent liabilities	(22,620)	-		
Allocation of contingent liabilities	25,234	(14,762)		
As at June 30,	654,656	346,104		

As a corporate procedure and in accordance with accounting policies, the Group records provision for its contingencies, the risk of loss of which is classified by the legal advisors as likely. The primary lawsuits are:

Tax assessment notice brought by the Brazilian Federal Revenue Office against subsidiary Graber, due to disallowance of social security compensation (INSS) in 2015 and 2016. Objection dismissed in 2018, voluntary appeal filed and pending hearing. It should be noted that the debt is the liability of Graber Group sellers regarding which the Group has withheld payment as contingent portion and assets indemnifiable according to the position agreed and described in the sale agreement in the amount of R\$ 55,702 as at June 30, 2022 (R\$ 55,040 as at December 31, 2021). As at June 30, 2022, the provision amounted R\$ 50,702 (R\$ 50,150 as at December 31, 2021). This amount is estimated by the legal advisors based on the results of current and expected legal proceedings.

Possible losses not provisioned in the statement of financial position

Cases with risk of loss, classified by the Group as possible based on the opinion of its legal advisors, for which there is no provision recorded as at June 30, 2022, amounting to R\$ 776,088, of which R\$ 341,458 are tax, R\$ 197,137 civil and R\$ 237,493 labor (R\$ 479,583 as at December 31, 2021, of which R\$ 168,567 are tax, R\$ 85,726 civil and R\$ 225,290 labor). The nature of these actions are the same as described in the item "(a.) Provision for tax, civil and labor risks".

b. Sub judice taxes

3	Parent Co	mpany	Consolidated		
	06/30/2022	12/31/2021	06/30/2022	12/31/2021	
PIS and COFINS (i)	-	_	31,737	31,351	
Municipal taxes	-	-	8,948	7,473	
Federal taxes (ii)	1,305	1,371	337,122	285,965	
State taxes (iii)	· -	-	1,250	3,231	
Labor and social security risks (iv)	<u> </u>		80,782	68,206	
Total	1,305	1,371	459,839	396,226	

- (i) With the systematic beginning of non-accumulation in assessing PIS (Law no 10,637/02) and COFINS (Law no 10,833/03), the Group began to apply these rules, as well as to challenge, as from 2008, before the Judiciary Branch the expansion of the basis for calculating these contributions, as well as the appropriation of credits not allowed by the legislation. The balance refers to the uncollected installment, calculated according to the systematic of not accumulating, plus interest and fine. As from January 1, 2011, the Group chose to make the collections related to the debts of PIS and COFINS, according to the systematic of not accumulating, until the matter is judged, on a final and unappealable basis, by the Federal Supreme Court;
- (ii) Federal taxes: all of which came from the acquired companies. Such balances are recorded to cover tax risks not accrued by the previous management and are mainly related to federal debits with suspended eligibility;
- (iii) State taxes: mainly refer to the appropriation of ICMS credits on goods on which tax had already been withheld in the previous transaction by the systematic of tax replacement; and
- (iv) Labor and social security risks: such provision was made to cover labor risks arising from acquired companies for non-adherence to some aspects of the CLT (Consolidation of Labor Laws). Such risks are mainly related to the lack of payment of the Accident Prevention Factor (FAP) in previous years regarding social contributions, lack of payment of INSS on basic food basket, salary supplement by invoice and absence of registration in the Worker's Meal Program.

Change in sub judice taxes can be summarized as follows:

-	Parent Company		Consolid	ated
	2022	2021	2022	2021
As at January 1,	1,371	1,261	396,226	235,713
Update currency	-	(22)	11,469	1,978
Provision for tax risks (a)	-	-	775	9,228
From acquisition - Comau (b)	-	-	18,167	-
From acquisition - Force (b)	-	-	35,697	-
From acquisition - Ormec (b)	-	-	4,956	-
Reconciliation of balance of acquired company	-	-	(263)	(3,223)
Provision supplement	-	166	3,381	970
Reversal FAP from acquired companies (c)	-	-	(10,339)	-
Reversal of provision	(66)	(34)	(230)	(34)
As at June 30,	1,305	1,371	459,839	244,632

- (a) This refers to INSS on 1/3 vacation from October 2020 to March 2021. Recently, there was a decision in the STF changing the previous understanding of the STJ, which allowed the exclusion of the INSS on line items of this nature. In the trial for the application or otherwise of the modulation of effects, which was scheduled to be concluded on April 7, 2021, voting was favorable to taxpayers by 5x4, in the sense that collection would be due as of the publication of the minutes of the hearing of the motions. Despite the new understanding, the Justices of the STF, as a matter of appeal, are evaluating the application of the modulation of the effects of the decision, considering the provision contained in paragraph 3 of article 927 of the Code of Civil Procedure, so that the charge may be levied as of the date of publication of the minutes of the judgment, in observance of social interest and legal certainty. The appellate decision has not yet been published and also, on May 2021, the Group included these items in the tax base and started paying.
- (b) For more details, see note n° 3.
- (c) Refers to the reversal of provision made by acquired by possible questions of adequacy of FAP (Accident Prevention Factor) in certain clients. The Company, after the process of operational stabilization and integration, understands that it is no longer applicable (since all contracts are re-agreed and sized).

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 June 30, 2022 and December 31, 2021 are as follows:

	Consolidated		
	06/30/2022	12/31/2021	
Labor judicial deposits	71,013	61,697	
Non-labor appeal deposit	73,868	59,547	
Adjustment for inflation	19,729	15,458	
Total	164,610	136,702	

Change in judicial deposits can be summarized as follows:

	Consolid	Consolidated		
	2022	2021		
As at January 1,	136,702	116,216		
Adjustment for inflation	4,383	1,753		
Deposits	12,533	9,440		
Write-off	(7,306)	(4,394)		
From acquired companies	18,298			
As at June 30,	164,610	123,015		

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.

	Consolid	Consolidated		
	06/30/2022	12/31/2021		
Graber Group (i) Onseg Group	55,702 930	55,040 930		
Allocation of indemnity assets (ii)	72,833	70,996		
Total	129,465	126,966		

- (i) Refers to the tax action filed by the Brazilian Internal Revenue Service against the subsidiary Graber, whose debt is the responsibility of the Graber group's sellers, as reported in note no 25 (a).
- (ii) The composition per company of the allocation of indemnity assets can be summarized as follows:

ionows.	Consolidated		
	06/30/2022	12/31/2021	
Fortaleza	123	123	
Graber	20,479	20,479	
Poli	535	535	
RZF	1,693	1,693	
Magnus	1,196	1,196	
Proteg	220	220	
Jam	4,570	4,570	
Servis	6,906	6,729	
Gol	1,709	1,709	
BC2	505	505	
Sunset	557	557	
Luandre	1,849	1,849	
Loghis	831	831	
Rudder	11,015	30,000	
Comau	14,756	_	
Force	933	-	
Ormec	4,956		
	72,833	70,996	

Change in indemnity assets can be summarized as follows:

	Consolidated		
	06/30/2022	06/30/2021	
As at January 1,	70,996	103,508	
Write-off of indemnity assets - Fortaleza	-	(133)	
Update of indemnity assets - Poli	-	18	
Write-off of indemnity assets - RZF	-	(879)	
Write-off of indemnity assets - Magnus	-	(1,600)	
Write-off of indemnity assets - Graber		(6,710)	
Write-off of indemnity assets - Proteg	-	(373)	
Update of indemnity assets - Jam	_	1,282	
Update of indemnity assets - Servis	177	974	
Write-off of indemnity assets - Polonorte	_	(26)	
Write-off of indemnity assets - Gol	_	(552)	
Write-off of indemnity assets - BC2	_	(44)	
Write-off of indemnity assets - Luandre	_	(19)	
Recognized on indemnity assets - Comau	14,756	-	
Recognized on indemnity assets - Force	933	_	
Recognized on indemnity assets - Ormec	4,956	_	
Amount in custody - Rudder	(18,985)		
As at June 30,	72,833	95,446	

26 Acquisition of subsidiaries

By means of business combinations, the Group records the purchase options of the remaining quotas in the investees' capital, in addition to the contractual contingent installments.

As at June 30, 2022 and December 31, 2021, the breakdown of these financial liabilities was recorded as follows:

	Consolidated		
	06/30/2022	12/31/2021	
Servtec (i)	2,976	2,976	
Proevi (i)	1,287	1,274	
Sempre (i) / (ii)	-	1,050	
Graber (iii)	52,324	51,842	
JAM (iv)	2,475	19,393	
Gol (v)	-	3,916	
BC2 (vi)	-	7,203	
Luandre (vii)	36,119	35,239	
Sunset (viii)	24,571	31,334	
Loghis (ix)	7,756	7,214	
Única (x)	13,558	12,652	
Comau (xi)	31,130	-	
Ormec (xii)	32,475	-	
Other acquisition amounts	2,837	2,808	
Total	207,508	176,901	
Current Non-current	103,969 103,539	85,295 91,606	

- (i) Equivalent to the contingent portion of the acquired companies. Such contingent portions were agreed on a purchase and sale agreement as a way for the buyer to support possible occurrences after the purchase, such as: loss of important customer, of lawsuits in progress on the date of execution of the agreement, of legal deposits related to tax and civil proceedings, among others;
- (ii) The Group had the option to purchase all the shares held by the sellers (40%) of the Sempre Group, starting from the delivery of the annual statement of financial position for the year ended December 31, 2017 and effective until 2036. In April 2018, the 1st additive was signed to the option of sale contract, in order to allow advances of payment for the exercise of the option. After signing the additive, in April, Top Service Serviços e Sistemas S.A. paid R\$ 1,000 to sellers in advance of the option. In July 2019, with the payment of R\$ 6,956, Top Service exercised the option to purchase the residual 40%, totaling 100% participation in the Sempre Group. On December 31, 2021, R\$ 1,050 refers to the contingent portion, which was lowered during 2022 due to the prescription of contingencies subject to price retention;
- (iii) This refers to the "withheld price" of the consideration transferred upon acquisition, to be settled in 3 installments falling due, in 20, 40 and 60 months from the date of the business combination, that is, May 31, 2017. Such installments will be adjusted by the cumulative variation of CDI, less any materialized losses and/or indemnities corresponding to the occurrences described in the Sale Agreement.
- The Group had an option to purchase the remaining 40% of JAM, which could be exercised in full and only once, (iv) during the period of 90 days from the delivery of the annual statement of financial position of December 31, 2020. The year-end price, whether a purchase option or a sales option, would be defined by a formula indicated in the contract, which considers the applicable multiple (according to the type of option exercised) x EBITDA. On March 5, 2021, the Additional Amount related to the benefit of JAM with the Payroll Tax, in the amount of R\$947, was paid. On May 28, 2021, the founding quotaholders and TOP Service decided to celebrate the 2nd Additive to the Private Instrument for the Purchase and Sale of Shares and Other Covenants of Jam Soluções Prediais Ltda., where a new clause called "2.8 - New Additional Price Installments", in the total amount of R\$2,700. On May 13, 2022, the payment was made for the exercise of the option to purchase the 40% of JAM capital shares, in the amount of R\$ 20,603. The variation between the amount of the open payment on December 31, 2021 and the actual payment made for the exercise of the purchase option, occurred mainly by commercial conditions agreed between the parties, as provided for in the purchase and sale contract. After the exercise of the purchase option, the subsidiary Top Service Serviços e Sistemas S.A. now owns a 100% stake in Jam Soluções Prediais Ltda. On June 30, 2022, R\$ 2,475 refers to the benefit granted every six months with the payroll tax release and which makes up the open transferred consideration;
- (v) The Group has an option to purchase the remaining 20% of GOL, which could be exercised in full and only once, during the period of 90 days from the delivery of the annual statement of financial position of December 31, 2021. The year-end price, whether a purchase option or a sales 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. On June 10, 2022, payment was made for the exercise of the option to purchase the 20% of the capital shares of Gol Segurança e Vigilância Ltda., in the amount of R\$ 3,791. The variation between the amount of the open payment on December 31, 2021 and the actual payment made for the exercise of the purchase option, occurred mainly by commercial conditions agreed between the parties, as provided for in the purchase and sale contract. After the exercise of the purchase option, the subsidiary Top Service Serviços e Sistemas S.A. now owns a 100% stake in Gol Segurança e Vigilância Ltda.;
- (vi) The Group has an option to purchase the remaining 25% of BC2, which could be exercised in full and only once, during the period of 90 days from the delivery of the annual statement of financial position of December 31, 2021. The price of the year, whether option to buy or put option, will be defined by formula indicated in the contract, which considers the applicable multiple (according to the type of option exercised) x EBITDA. Based on these assumptions, a negative EBITDA (consolidated BC2 Construtora/ BC2 Infra) was found, resulting in a zero balance for the option payment, which was effectively exercised on May 23, 2022, signing of the exercise term of the purchase option and corporate acts. After the exercise of the purchase option for R\$1.00 (one real), the subsidiary Top Service Serviços e Sistemas S.A. now has a 100% stake in the bc2 group companies. With the signing of the purchase option term the parties gave discharge to the obligation to transfer resources related to the additional amount and additional installments to the price of the purchase and sale contract. For this reason, the outstanding balance as at December 31, 2021 was lowered;

- (vii) The Group has an option to purchase Luandre's remaining 20%, which may be exercised in full and only once, during the period of 90 days from the delivery of the annual statement of financial position of December 31, 2021. The price of the year, whether option to buy or put option, will be defined by formula indicated in the contract, which considers the applicable multiple (according to the type of option exercised) x EBITDA. On March 5, 2021, the Additional Amount was paid according to the contract, in the amount of R\$10,992. Also in the same semester on June 1, 2021, the payment of the 1st of 10 installments withheld in the amount of R\$ 704 was made. On October 1, 2021, the payment of the 2nd of 10 installments withheld in the amount of R\$ 704 was made. As at June 30, 2022, the balance of R\$ 36,119 recorded is equivalent to the registration of the outstanding loan, referring to the adoption of the early acquisition method;
- (viii) The Group has option to purchase the remaining 45% of Sunset, which may be exercised in full and only once, during the period of 90 days from the delivery of the annual statement of financial position of December 31, 2023. The price of the year, whether option to buy or put option, will be defined by formula indicated in the contract, which considers the applicable multiple (according to the type of option exercised) x EBITDA. On May 13, 2022, the additional amount (Earnout) was paid in the amount of R\$ 15,835, calculated based on EBITDA calculated in the period from January 1, 2021 to December 31, 2021. On June 30, 2022, R\$ 24,571 registered is equivalent to the registration of the open payment, referring to the adoption of the early acquisition method;
- (ix) Refers to the "additional amount" of the consideration transferred in the acquisition, based on EBITDA and which will be calculated in the period from 10/01/2021 to 09/30/2022, limited to 8.5% of Net Revenue for this period. From this amount will be subtracted any materialized losses and/or indemnities corresponding to the occurrences described in the Purchase and Sale Agreement;
- (x) Refers to the "additional amount" of the consideration transferred in the acquisition, based on EBITDA and which will be calculated in the period from 01/01/2022 to 12/31/2022, limited to 6.5% of Net Revenue for this period. From this amount will be subtracted any materialized losses and/or indemnities corresponding to the occurrences described in the Purchase and Sale Agreement;
- (xi) Refers to supervening assets, related to amounts of taxes to be recovered ("tax credits"), referring to the period of competence of the sellers, which will be reimbursed by Buyer to Seller to the extent that such tax credits are used by Buyer, upon request for compensation and/or credit of the refund request; and
- (xii) Refers to the "additional amount" of the consideration transferred in the acquisition, which will be calculated based on EBITDA that exceeds the amount of R\$ 17,210, multiplied by the multiple of 5.5 and that will be calculated in the period from January 1, 2022 to December 31, 2022, limited to 12% of Net Revenue for this period. This amount will be added or subtracted the variation of Gross Debt, Cash and Cash equivalents and working capital, verified between the Closing Statement of financial position (January 31, 2022) and the Statement of financial position of the Company dated December 31, 2022.

a. Changes in acquisition of liabilities of subsidiaries

	12/31/2021	From acquired companies		Write-off earn-out	Update earn-out	Adjustments	Adjustment for inflation	Payment purchase option	Payment purchase price	Payment from previously years	
Servtec	2,976	_	_	_	_	-	_	-	_	_	2,976
Proevi	1,274	-	-	-	_	-	13	-	-	-	1,287
Sempre	1,050	-	-	-	-	(1,050)	-	-	-	-	-
Graber	51,842	-	-	-	-	_	482	-	-	-	52,324
JAM	19,393	-	3,696	-	125	(136)	-	(20,603)	-	-	2,475
Gol	3,916	-	46	-	-	(171)	-	(3,791)	-	-	-
BC2	7,203	-	-	(6,954)	(249)	-	-	-	-	-	-
Luandre	35,239	-	1,539	-	217	(8)	200	(/ /	-	-	36,119
Sunset	31,334	-	1,243	-	10,381	(422)	(2,130)	(15,835)	-	-	24,571
Loghis	7,214	-	-	-	542	-	-	-	-	-	7,756
Única	12,652	-	-	-	906	-	-	-	-	-	13,558
Comau (ii)	-	135,644	-	-	1,023	-	-	-	-	(105,537)	31,130
Force (ii)	-	26,187	-	-	-	-	-	-	(26,187)	-	-
Ormec (ii)	-	95,667	-	-	-	-	-	-	(63,192)	-	32,475
Other trade payables	2,808					1	28				2,837
Total	176,901	257,498	6,524	(6,954)	12,945	(1,786)	(1,407)	(41,297)	(89,379)	(105,537)	207,508

⁽i) This is an established agreement calling for indemnity payment control and monitoring; such control is monitored by Buyer and Seller from the date of Completion until the expiry of the obligation. This off-book control is called a graphic account and is considered as a deduction at the time of the financial settlement of the transaction.

⁽ii) Refers to the total amount paid for the acquisition of the company. In the cash flow statements, the amount is presented net of the cash obtained on acquisition. For more details, see from Note no 3.

GPS Participações e Empreendimentos S.A.
Parent company and consolidated interim financial information
as at June 30, 2022

	12/31/2020	Update option	Update earn-out	Adjustments	Graphic account (i)	Adjustment for inflation	Payments of the year	06/30/2021
Servtec	2,976	-	-	-	-	-	-	2,976
Proevi	1,247	-	-	-	-	13	-	1,260
Sempre	1,050	-	-	-	-	-	-	1,050
Graber	50,879	-	-	-	-	470	-	51,349
LC Restaurantes	84,705	(36,545)	-	-	(1,979)	-	(46,181)	-
Fortaleza	7,995	(173)	-	-	(3)	-	(7,819)	-
Poliservice	13,326	(1,253)	2,730	(738)	(1,137)	-	(12,928)	_
RZF	34,063	(750)	-	-	(263)	-	(33,050)	-
JAM	17,746	676	499	2,700		-	(3,647)	17,974
Quattro	7,163	188	-	-	-	-	-	7,351
Proteg	4,203	(1,513)	-	-	(474)	-	(2,216)	_
Servis	33,715	(16,209)	-	_	-	-	-	17,506
Polonorte	7,617	(2,222)	-	-	(378)	-	(5,017)	_
Gol	8,229	438	-	_	-	-	-	8,667
BC2	44,609	1,833	(2,052)	_	-	-	-	44,390
Luandre	76,381	3,033	(1,970)	_	-	-	(11,696)	66,618
Sunset	68,432	2,669	971	_	-	-	-	72,072
Other trade payables	2,755					26		2,781
Total	467,091	(49,858)	1,078	1,962	(4,234)	509	(122,554)	293,994

27 Equity

Breakdown of share capital by number of shares:

	06/30/2022		12/31/2021	<u> </u>
	Number of shares	Capital	Number of shares	Capital
At the beginning of the period	667,490,790	1,673,850	5,715,416	540,453
Capital increase	-	-	57,616	51,146
Subtotal	667,490,790	1,673,850	5,773,032	591,599
Share split effect			571,530,168	
Subtotal	667,490,790	1,673,850	577,303,200	591,599
Stock issuance	2,218,045	33,426	90,187,590	1,082,251
Period-end closing	669,708,835	1,707,276	667,490,790	1,673,850

a. Share capital

The share capital fully subscribed and paid in December 31, 2021 was R\$ 1,673,850, presented net expenses on stock issuance in the amount of R\$ 58,468.

On April 18, 2022, the Company's Board of Directors approved an increase in the company's capital within the authorized capital limit, with the issuance of new shares, due to the approval of the proposal of the People & Organization Committee in relation to the Company's Stock Options Program for the calendar year 2022 (PROCA-22) and consequent issuance of common shares in the context of said PROCA-22.

The total amount of the Company's capital increase was R\$ 33,426, which went from R\$ 1,673,850 to R\$ 1,707,276 by issuing 2,218,045 common shares, book-entry and without nominal value of the Company, representing 0.33% of the Company's capital prior to such issuance, at the issuance price calculated based on the average quotation of the 5 trading sessions corresponding to the period from April 8 to 14, 2022, R\$ 15.07 per option, and a 10% discount to be paid as a premium, corresponding to the amount of R\$ 1.50 per option, with a total share-based remuneration of R\$ 3,327, for subscription by the selected partners, moving the Company's share capital from 667,490,790 to 669,708,835 common, noun, book-entry and faceless shares, excluding the right of preference of the current shareholders in the subscription of the common shares issued by the Company.

The share capital fully subscribed and paid in as at June 30, 2022 is R\$ 1,707,276 (R\$ 1,673,850 as at December 31, 2021), divided into 669,708,835 common shares (667,490,790 common shares as at December 31, 2021) all nominative without nominal value and distributed as follows:

	Total shares	Interests
Control block	278,264,021	41.55%
Managers	5,022,816	0.75%
Miscellaneous	386,421,998	57.70%
Total	669,708,835	100%

Share capital fully subscribed and paid in, presented net of expenses with issuance of shares in the amount of R\$ 58,468, is R\$ 1,648,808 in June 30, 2022 (R\$ 1,615,382 as at December 31, 2021).

b. Destination of proposed profits and dividends

According to the Articles of Incorporation, 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.

c. Earnings reserve

The earnings retention reserve corresponds to the remaining profits after destination for legal reserve and proposed dividend distribution, aiming mainly to meet investment projects.

The net income for the fiscal year, after the offsets and deductions provided for by law and according to the statutory forecast, shall be as follows:

(i) Legal reserve: 5% up to a limit of 20% of the share capital. The legal reserve is intended to ensure the integrity of share capital and it can only be used to offset loss and to increase capital; and

Dividends: 25% of the balance, after appropriation for legal reserve, will be allocated for payment of mandatory minimum dividends.

d. 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 breakdown of the changes in the period refers to the items below:

	06/30/2022	12/31/2021
Dividends paid to the non-controlling interests (i)	-	(7,145)
Others adjustments	2	-
Deferred taxes		(229)
Total		(7,374)

(i) In view of the advance acquisition method, the dividends paid to non-controlling shareholders are treated as a capital transaction.

e. Equity valuation adjustments

Equity valuation adjustments mainly include net changes in the fair value of contingent consideration from call option agreements and other contingent consideration specified in the sale agreement on the acquisition date, which are updated each reporting period, see more details in note n° 26 (a). The amounts recorded in equity valuation adjustments are fully or partially reclassified to the income (loss) for the fiscal year, when the assets/liabilities to which they relate are disposed.

06/	30/2022	12/31/2021
Fair value	44,321	50,845
Deferred income tax and social contribution	(15,069)	(17,287)
Total	29,252	33,558

28 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		Carı	Carrying amount				Fair value	
June 30, 2022	Note	Financial assets measured at fair value through profit or loss	Financial at amortiz		Total	Level 2	Level 3	Total
Financial assets not measured at fair value Financial investments (i) Derivative financial instruments (ii)	8 and 9 10	1,290,084 6,856		- 1,: 	290,084 6,856	1,290,084 6,856	- -	1,290,084 6,856
Total		1,296,940		- 1,	296,940	1,296,940		1,296,940
Consolidated assets June 30, 2022	Note	Carrying amount Financial assets measured at fair Financial asset value through profit or loss at amortized cos			Total	Fair value		
Financial assets not measured at fair value Cash and cash equivalents (i) Trade receivables Loans receivable (ii) Other receivables	8 11 14.3		- - - -			128,925 1,817,682 28,955 6,631	128,925 1,817,682 28,955 6,631	
Total				1,982,	,193	1,982,193	1,982,193	

- (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) 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.
- (iii) Swap contracts were assigned to hedge accounting.

Consolidated liabilities		Carrying amount			Carrying amount Fair value			
June 30, 2022	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) Acquisition of subsidiaries	10 26	(5,631) (207,508)	- -	(5,631) (207,508)	(5,631)	(207,508)	(5,631) (207,508)	
Total	20	(213,139)		(213,139)	(5,631)	(207,508)	(213,139)	
Consolidated liabilities		Car	rrying amount		Fair value	<u> </u>		
June 30, 2022	Note	Financial liabilities at fair value I	Financial liabilities at amortized cost	Total	Tot	al		
Financial liabilities not assessed at fair value Trade payables Loans Debentures Leases payable Other trade payables	19 20 21	- - - - -	(100,600) (702,294) (1,224,299) (63,658) (19,019)	(100,600) (702,294) (1,224,299) (63,658) (19,019)	(100,60 (839,10 (1,690,42 (63,65 (19,01	6) 8) 8)		
Total		<u> </u>	(2,109,870)	(2,109,870)	(2,712,81	1)		

(i) Swap contracts were assigned to hedge accounting.

Consolidated assets	•	Carrying amount			Fair value		
December 31, 2021	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) Derivative financial instruments (iii)	8 and 9 10	1,548,713 28,918		1,548,713 28,918	1,548,713 28,918		1,548,713 28,918
Total		1,577,631	<u> </u>	1,577,631	1,577,631		1,577,631
Consolidated assets		Carry	ving amount		Fair value	_	
December 31, 2021	Note	Financial assets measured fair value through profit or lo		Total	Tota	ıl	
Financial assets not measured at fair value Cash and cash equivalents Trade receivables Loans receivable (ii) Other receivables	8 11 14.3		- 91,499 - 1,438,687 - 25,448 - 4,394	91,499 1,438,687 25,448 4,394	91,49 1,438,68 25,44 4,39	7 8	
Total			- 1,560,028	1,560,028	1,560,02	<u>8</u>	

⁽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.

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. (ii)

Swap agreements were assigned to hedge accounting. (iii)

Consolidated liabilities		Carrying amount			Fair value		
December 31, 2021	Note	Financial liabilities at fair value through profit or loss	Other financial liabilities	Total Le	vel 2 Level 3	3 Total	
Financial liabilities measured at fair value							
Acquisition of subsidiaries	26	(176,901)	<u> </u>	(176,901)	- (176,901	(176,901)	
Total	-	(176,901)	<u> </u>	(176,901)	- (176,901	(176,901)	
Consolidated liabilities		Carı	ving amount		Fair value		
December 31, 2021	Note	Financial liabilities at fair value through profit or loss	Other financial liabilities	Total	Total		
Financial liabilities not assessed at fair value							
Trade payables		-	(100,877)	(100,877)	(100,877)		
Loans	19	-	(812,698)	(812,698)	(821,699)		
Debentures	20	-	(1,252,207)	(1,252,207)	(1,250,422)		
Leases payable	21	-	(41,945)	(41,945)	(41,945)		
Other payables	-	<u> </u>	(25,529)	(25,529)	(25,529)		
Total	_	<u>-</u> _	(2,233,256)	(2,233,256)	(2,240,472)		

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 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.

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 8.4 of the parent company and consolidated financial statements as at December 31, 2022, published on March 8, 2022.

Financial instruments measured at fair value

Туре	Assessment Techniques	Significant non-observable inputs	Relationship between significant non-observable inputs and fair value measurement
Swap	Swap Models: fair value is calculated on the basis of 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.

Туре	Assessment Techniques	Significant non-observable Inputs	Relationship between significant non- observable inputs and fair value measurement
Liabilities from acquisitions	discounted using a risk-adjusted discount rate. In addition to this methodology, the Scenario Based	years, although the maturity of the nd 4 years. Cash flows are cadjusted discount rate. Revenue Growth Initial Period: (2022: 31.5% - 21.0%, average 1%; 2021: -31.5% -21.0%, average of 1%). Projected EBITDA Margin: (2022: 6.0% - 1.7%, average 3.5%; 2021: 6.0% - 1.7%, average of 1.7% average of 1.7%.	
of subsidiaries - Call options	Model was adopted in which a base scenario, an optimistic scenario, and a pessimistic scenario were forecast, and the average value of the options of these scenarios is considered. The calculation is annual based on the closing month of the fiscal year and is corrected quarterly using the discount rate used in the calculation.	3.5%). Risk-adjusted Discount Rate: (2022: 10.95%-average 10,95%; 2021: 10.95%, average of 10.95%).	The estimated EBITDA margin would be higher (lower) The discount rate would be lower (higher)
Liabilities from acquisitions 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. The calculation is annual based on the closing month of the fiscal year and is corrected quarterly using the discount rate used in the calculation.	Revenue Growth Initial Period: (2022: 31.5%-21.0%, average 1%; 2021: -31.5% -21.0%, average of 1%) Projected EBITDA Margin: (2022: 6%-1.7%, average 3.5%; 2021: 6% - 1.7%, average of 3.5%) Risk-adjusted Discount Rate (2022: 10.95%-10.95%; 2021: 10.95%-10.95%)	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)

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 7.

The Group limits its exposure to trade receivables credit risk by establishing a maximum payment term of one and six 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 June 30, 2022, the carrying amount of the Group's most important customer (a petrochemistry company) is R\$ 100,320. As at December 31, 2021 it was R\$ 64,400 (a mining company).

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 using the "rollover" method based on the probability of a receivable advancing through successive stages of default to full write-off. Rollover rates are calculated separately for exposures in different segments, based on the following common credit risk characteristics: geographic region, length of customer relationship, and type of product purchased.

The following table provides information on credit risk exposure and expected credit losses for trade receivables and contractual assets for individual customers as at June 30, 2022:

As at June 30, 2022	Weighted-average loss rate	Gross accounting balance	Provision for estimated loss
Due	0.88%	833,298	(7,333)
Overdue 1-30 days	5.06%	73,464	(3,717)
Overdue 31-60 days	17.44%	15,695	(2,737)
Overdue 61-90 days	26.37%	12,148	(3,203)
Overdue 91-180 days	46.75%	16,935	(7,917)
Overdue 181-360 days	57.80%	10,276	(5,940)
More than 360 days	59.27%	76,663	(45,437)
Total		1,038,479	(76,285)
	Weighted-average loss	Gross accounting	Provision
As at December 31, 2021	rate	balance	for estimated loss
Due	0.97%	770,199	(7,435)
Overdue 1-30 days	5.60%	55,250	(3,092)
Overdue 31-60 days	22.98%	11,092	(2,548)
Overdue 61-90 days	31.66%	4,237	(1,341)
Overdue 91-180 days	58.64%	6,679	(3,917)
Overdue 181-360 days	40.37%	8,403	(3,393)
	10.5770		
More than 360 days	62.95%	55,793	(35,122)

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 interim accounting information (see notes n° 8 and n° 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 51.2% 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 with Citi and Bradesco.

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 June 30, 2022 and December 31, 2021, the Parent Company had issued guarantees to certain banks in relation to credit facilities granted to its subsidiaries (see note note 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, Salaries and charges'.

Liquidity risk exposure

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

Consolidated						
As at June 30, 2022	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	100,600	-	-	-	100,600	100,600
Other payables	17,684	1,335	-	-	19,019	19,019
Loans	252,970	414,013	214,163	16,508	897,654	702,294
Debentures	268,032	699,607	584,771	254,145	1,806,555	1,224,299
Leases payable	28,016	30,554	15,012	7,167	80,749	63,658
Acquisition of subsidiaries	111,892	109,868	10,670		232,430	207,508
Total	779,194	1,255,377	824,616	277,820	3,317,007	2,317,378
Consolidated						
As at December 31, 2021	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	100,877	-	-	-	100,877	100,877
Other payables	23,913	1,616	-	-	25,529	25,529
Loans	238,120	433,194	266,944	42,840	981,098	812,698
Debentures	216,033	574,499	626,406	336,949	1,753,887	1,252,207
Leases payable	19,436	19,211	3,752	14	42,413	41,945
Acquisition of subsidiaries	88,234	95,665	8,595	-	192,494	176,901
Total						

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 note no 19, the Group has secured bank loans with covenant. The future breach of covenant may require the Group to repay the loan earlier than indicated in the above table. The covenant is regularly monitored by Treasury and reported periodically to Management, to ensure that the contract is being fulfilled. Interest payments on loans at a post-fixed interest rate and debt securities included in the table above reflect forward market interest rates as at statement of financial position reporting 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 19.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.

As at June 30, 2022, the Group held the following instruments to hedge exposures to changes in foreign exchange rates:

	Maturit y 1 to 6 months	6 to 12 months	Over one year
Foreign exchange risk			
Loan agreements			
Net exposure	23,136	19,177	138,557
Interest rate risk			
Interest rate swap			
Average rate (Libor +)	1.98%	1.98%	1.98%

As at December 31, 2021, the Group held the following instruments to hedge exposures to changes in foreign exchange rates:

	Maturity 1 to 6 months	6 to 12 months	Over one year
Foreign exchange risk			
Loan agreements			
Net exposure	40,767	24,702	168,407
Interest rate risk			
Interest rate swap			
Average rate (Libor +)	1.97%	1.97%	1.97%

(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 19. Contracted interest rates on financial investments are mentioned in note no 8 and note no 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	06/30/2022	12/31/2021
Assets Certificates of bank deposit	1,290,084	1,548,713
Liabilities		
Working capital loans	(499,345)	(551,719)
Swap transactions	(181,916)	(234,818)
Commercial papers	(21,033)	(26,161)
Debentures	(1,224,299)	(1,252,207)
Net exposure	(636,509)	(516,192)

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 IPCA in the amount of R\$ 26,242, which we did not evidence the sensitivity analysis because we understand that the effect is not relevant.

Transaction		Amo	unts	Risk	Probable (i)	Possible (ii)	Remote (iii)
Working capital subject to	CDI variation	(499,	345)	CDI Increase	(68,660)	(71,157)	(73,653)
Swap transactions subject t	o CDI variation	(181,	916)	CDI Increase	(25,013)	(25,923)	(26,833)
Commercial papers subject	to CDI variation	(21,	033)	CDI Increase	(2,892)	(2,997)	(3,102)
Debentures subject to CDI	variation	(1,224,	(299)	CDI Increase	(168,341)	(174,463)	(180,584)
Subtotal					(264,907)	(274,540)	(284,172)
Investments subject to CDI	variation	1,290	,084	CDI Decrease	177,387	183,837	190,287
Subtotal					177,387	183,837	190,287
Net exposure		(636,	509)		(87,520)	(90,703)	(93,885)
Indexer	100 bps drop	50 bps drop	Prob	pable scenario	50 bps incr	ease 100	bps increase
CDI	12.75%	13.25%		13.75%	14.	25%	14.75%

- (i) Interest calculated based on the Focus Report from the Brazilian Central Bank, July 01, 2022 (based on the aggregate median of expectations for the reference rate Selic for the end of 2022).
- (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).

29 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, and road maintenance.

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 period is shown below:

-	Consolidated		
	06/30/2022	06/30/2021	
Gross revenue from services	4,601,085	3,206,024	
Gross sales revenue	112,615	83,763	
Subtotal	4,713,700	3,289,787	
Taxes on revenue			
ISS	(174,417)	(122,424)	
COFINS (i)	(185,740)	(108,599)	
ICMS	(6,727)	(4,028)	
PIS (i)	(40,291)	(23,551)	
Subtotal	(407,175)	(258,602)	
Net revenue	4,306,525	3,031,185	

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

b. Net revenues by type of service

1,0010,000 at 501,000	Consolidated		
	06/30/2022	06/30/2021	
Facilities	1,861,412	1,355,661	
Security	1,345,091	1,055,442	
Industrial maintenance and services	840,960	506,698	
Indoor logistics	258,966	163,289	
Others	96	95	
Net revenue	4,306,525	3,031,185	

c. Net revenues by operation

	<u>Consolidated</u>		
	06/30/2022	06/30/2021	
Net revenue from organic operations	1,906,319	1,452,216	
Net revenue from inorganic operations (i)	2,400,206	1,578,969	
Net revenue	4,306,525	3,031,185	

(i) Revenues from inorganic operations correspond, as shown per year below, to all agreements with customers entered into jointly with the acquired companies, without a defined term. In this sense, new agreements signed after the acquisition date are considered "organic". Opening of net revenue from inorganic operations by harvests that include contracts with clients concluded in conjunction with the acquired companies, without defined period:

Net revenue - Inorganic operations (Crops)	Consolidated		
	06/30/2022	06/30/2021	
Before 2018	499,625	494,804	
2018	83,649	97,852	
2019	250,890	266,314	
2020	597,424	719,999	
2021	703,689		
2022	264,929		
Net revenue	2,400,206	1,578,969	

d. Performance obligations and revenue recognition policies

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*	number of hours per month of certain services	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.

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

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

The Group chose to present the opening costs of the services provided and general and administrative expenses, in its consolidated statement, by nature:

a. Expenses by nature

Expenses by nature	Parent C	Company	Consolidated	
	06/30/2022	06/30/2021	06/30/2022	06/30/2021
Spending with personnel	_	(45)	(3,227,117)	(2,270,493)
Maintenance and third-party services	(194)	(31)	(118,209)	(75,864)
Rentals (iii)	-	-	(100,205)	(77,872)
Materials and supplies	-	-	(123,725)	(76,973)
Employee benefits (i)	-	-	(82,211)	(57,904)
Reversal (provision) for labor contingencies	-	-	2,725	(3,396)
(Provision) reversal for non-labor contingencies			(923)	2,219
Provision for tax risks (ii)	-	-	(775)	(9,228)
Provision for bonus	-	-	(48,451)	(42,190)
Taxes and fees	(1)	-	(20,865)	(13,481)
Losses with customers	-	_	(551)	(1,228)
Provision for expected loss of billed services	_	_	(5,850)	(2,067)
Provision for expected loss of services to be billed (v)	-	_	(31,057)	(18,998)
Reversal of sub judice taxes	66	34	230	34
Reversal FAP from acquired companies	-	_	10,339	
Payouts of non-labor lawsuits	_	_	(1,879)	(5,117)
Labor lawsuit payments	-	_	(44,322)	(24,387)
Cost of goods sold	_	_	(62,522)	(41,613)
Depreciation of assets	_	_	(37,283)	(26,533)
Amortization - customers portfolio, brands, property and			(,)	(-))
equipment	_	_	(59,692)	(29,681)
Update of indemnity assets and contingent liabilities	_	_	22,620	3,743
Graphic account related to acquisition debt	_	_	_	4,234
Earn out update	_	_	(12,945)	-
Write-off earn out			6,954	_
Expenses with the acquisition of subsidiaries	_	_	(5,422)	(14,369)
PCA awards (iv)	_	_	(3,326)	-
Reconciliation of balance to be received	(1,439)		(2,033)	_
Others	(258)	(168)	(5,279)	(4,698)
	(===)	(100)	(=,=.>)	(1,000)
Total	(1,826)	(210)	(3,951,774)	(2,785,862)
Cost of services rendered	_	_	(3,645,137)	(2,520,454)
General and administrative expenses	(420)	(79)	(265,080)	(226,953)
Expected credit losses on trade receivables	(.20)	(,,,	(36,907)	(21,065)
Other operating revenues	66	34	13,063	2,389
Other operating expenses	(1,472)	(165)	(17,713)	(19,779)
Total	(1,826)	(210)	(3,951,774)	(2,785,862)

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

⁽ii) See note no 25 (b).

⁽iii) See note n° 33.

⁽iv) See note n° 4.1 (a).

⁽v) See note n° 11 (a).

31 Financial income and financial expenses

Financial income	Parent Company			Consolidated		
	06/30/2022	06/30/202	1 (06/30/2022	06/30/2021	
Income from financial investments	-		_	78,058	12,500	
Adjustment of assets for inflation	522	47	1	10,501	4,707	
Income with swap	-		-	-	58,953	
Foreign exchange variation	-		-	42,217	39,692	
Interest on acquisition debt	-		-	1,407	-	
Others		2	.2	2,148	4,172	
Total	522	49	3	134,331	120,024	
Financial expenses	Parent Company			Consolidated		
	06/30/20	022 06/30/20	021	06/30/2022	06/30/2021	
Interest on loans		-	-	(114,085)	(30,690)	
Bank expenses		-	-	(2,405)	(1,028)	
Income with swap - MTM (i)		-	-	(24,678)	(36,400)	
Foreign exchange variation		-	-	(27,004)	(72,663)	
Interest on sub judice taxes		-	-	(11,469)	(1,978)	
Interest on "S" system		-	-	(9,260)	-	
Interest on acquisition debt		-	-	-	(2,639)	
Interest on leases payable		-	-	(1,590)	(2,010)	
Interest on installments		(2)	-	(3,707)	-	
Other financial expenses	(2	26) (24) _	(13,756)	(8,765)	

⁽i) The Group has lease operations in foreign currency denominated in US\$ (US Dollar), but with swaps in amount consistent with the estimated future cash flow, eliminating the foreign currency variation and converting the entire operation to 100% of the compensation of the Interbank Deposit Certificate (CDI) rate, plus interest of 1.96% to 2.47% per year, in compliance with risk management criteria. On April 01, 2021, the derivatives transactions had the designation for hedge accounting. Such change generated, from April 2021 onwards, in the monthly effects, net effect in the CDI result plus spread contractually agreed. The entire volatility is then presented and demonstrated in Other Comprehensive Income in Equity (note n° 28 (c)).

(28)

(24)

(207,954)

32 Earnings per share

Total

The Parent Company presents the following information on earnings per share for the periods ended June 30, 2022 and 2021.

(i) Basic earnings and diluted per share

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

Weighted average of shares

	R\$ - Net profit	Weighted average of shares	R\$ - Earnings per share	
06/30/2022	195,295	668,385,361	0.29	
06/30/2021	157,204	520,925,364	0.30	

33 Operating leases

a. Leases as lessee

The Group leases a series of vehicles and machines for operation as allocated in the contracts, under operating leases. These contracts do not transfer risks and rewards to the user of the assets. These operating leases typically last from 12 to 24 months, with an option to renew the lease after this period, excluded from application of CPC 06 (R2) / IFRS 16. Lease payments are adjusted 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 June 30, 2022, the minimum future payouts for non-cancellable operating leases are:

	Consolidated
	06/30/2022
Less than one year	22,188
Between one and five years	124,813
Total	147,001

34 Insurance coverage

The Group has a risk management program that aims to delimit risks by contracting market hedges compatible with its size and operations. The insurance coverage has been taken out for amounts which Management considers sufficient to cover any losses, considering the nature of its activities, the risks involved in its operations and the advice of its insurance consultants.

The Group keeps insurance policies contracted with the main insurers in the country. These policies were defined according to our operating needs and took into account the nature and level of risk involved.

As at June 30, 2022, the insurance coverage against risks was R\$ 201,520 for civil liability and R\$ 253,839 for the Group's other risks.

As at December 31, 2021, the insurance coverage against risks was R\$ 296,400 for civil liability and R\$ 163,038 for the Group's other risks.

35 Transactions not affecting cash

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

· -	Parent Company		Consolidated	
	06/30/2022	06/30/2021	06/30/2022	06/30/2021
Fair value adjustment of call options of acquisitions (i) Net income on hedge Disproportionate dividends in subsidiaries - capital	6,525 (4,221)	49,857 9,075 7,146	6,525 (4,221)	49,857 9,075
Inventory adjustments for fixed assets of acquired	-	-	- ((12	-
companies Compensation of tax installments	-	-	6,613 1,234	448

⁽i) See notes n° 26 (a) and n° 27 (f).

36 Subsequent events

a. Acquisition of companies

Global Empregos

On April 20, 2022, a contract was concluded for the purchase and sale of 100% of the shares of Global Serviços Ltda., Global Administração e Serviços Aeroportuários Ltda., Global Serviços Empresariais e Mão de Obra Temporária Ltda., Global Treinamento e Desenvolvimento Profissional Ltda., Global Empregos Ltda. and Global Central de Estágios Ltda. ("Global"), by the subsidiary Top Serviços e Sistemas S.A. On the same date, the amount of R\$ 10,000 was paid by way of the same date. Global has 35 years of experience in the market and provides temporary, effective and outsourced labor serviços, as well as management of interns, with a strong presence in the State of São Paulo and branches in the states of Goiás, Minas Gerais and the Federal District, in addition to others. On July 13, 2022, the acquisition of 100% of the shares of Global Serviços Ltda., Global Administração e Serviços Aeroportuários Ltda., Global Serviços Empresariais e Mão de Obra Temporária Ltda., Global Treinamento e Desenvolvimento Profissional Ltda., Global Empregos Ltda. and Global Central de Estágios Ltda., with payment of the closing installment and variable installment in the amount of R\$ 149,457. The takeover will take place from August 1, 2022.

b. Exercise purchase option

On August 2, 2022, the payment was made for the exercise of the option to purchase the 20% of the capital shares of the Luandre Group, in the amount of R\$ 46,742. The variation between the amount of the open payment on December 31, 2021 and the actual payment made for the exercise of the purchase option occurred mainly by commercial conditions agreed between the parties, as provided for in the purchase and sale agreement. After the exercise of the purchase option, the subsidiary Top Service Serviços e Sistemas S.A. now owns a 100% stake in Luandre Serviços Temporários Ltda., Luandre Temporários Ltda. and Luandre Ltda.

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 sixmonth year June 30, 2022, and (b) have reviewed, discussed and agreed with the opinion presented in the KPMG Auditores Independentes Ltda.' auditor report, issued on August 11, 2022, on the Parent Company and Consolidated financial statements for the six-month year June 30, 2022.

* * *

Luis Carlos Martinez Romero Chief Executive Officer

Guilherme Nascimento Robortella Chief Financial Officer

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