

(A free translation of the original in Portuguese)

**Alpargatas S.A.**  
**Quarterly Information (ITR) at**  
**September 30, 2024**  
**and report on review of**  
**quarterly information**



(A free translation of the original in Portuguese)

## **Report on review of quarterly information**

To the Board of Directors and Shareholders  
Alpargatas S.A.

### **Introduction**

We have reviewed the accompanying parent company and consolidated interim accounting information of Alpargatas S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2024, comprising the balance sheet at that date and the statements of operations and comprehensive income for the quarter and nine-month period then ended, and the statement of changes in shareholder's equity and cash flows for the nine-month period then ended, and explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim accounting information in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC) and International Accounting Standard (IAS) 34, Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

### **Scope of review**

We conducted our review in accordance with 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 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 Brazilian and International Standards on Auditing 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**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in

Alpargatas S.A.

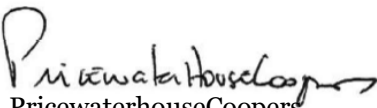
accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.

### Other matters

### Statements of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the nine-month period ended September 30, 2024. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim accounting information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

São Paulo, November 7, 2024

  
PricewaterhouseCoopers  
Auditores Independentes Ltda.  
CRC 2SP000160/O-5

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Marcelo Orlando  
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Marcelo Orlando  
Contador CRC 1SP217518/O-7

**Parent company and consolidated interim financial information**  
**Alpargatas S.A.**  
September 30, 2024

**ALPARGATAS S.A.****Balance sheets****As of September 30, 2024 and December 31, 2023**

In thousands of Reals

Assets	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023			09/30/2024	12/31/2023		
<b>ASSETS</b>						<b>CURRENT LIABILITIES</b>					
<b>CURRENT ASSETS</b>						Suppliers	16	386,289	343,728	459,837	395,067
Cash and cash equivalents	6	1,172,399	798,851	1,419,235	922,525	Forfeiting	17	146,786	159,889	146,786	159,889
Trade accounts receivable	7	986,535	1,047,514	842,873	883,735	Loans and financing	18	59,657	23,402	237,259	127,437
Inventories	8	675,821	738,956	886,330	997,680	Lease liabilities	15.1	21,396	21,765	38,794	34,859
Recoverable taxes		142,444	191,637	188,375	227,725	Tax liabilities	19	41,531	31,453	48,681	35,642
Prepaid expenses	11	31,848	25,964	40,313	39,515	Long-term incentive plan	24.2	3,668	2,497	3,727	3,032
Accounts receivable from sale of subsidiaries		52,382	48,527	52,382	48,527	Provisions and other obligations	20	76,045	101,661	142,686	147,357
Other credits		40,835	75,242	48,111	79,888	Labor and social security obligations	21	130,373	62,511	157,574	73,901
		<u>3,102,264</u>	<u>2,926,691</u>	<u>3,477,619</u>	<u>3,199,595</u>	Interest on shareholders' equity and dividends payable	25.3	13,847	5,738	13,847	5,738
						<b>Total current liabilities</b>		<u>881,771</u>	<u>754,829</u>	<u>1,251,370</u>	<u>985,107</u>
<b>NON-CURRENT ASSETS</b>						<b>NON-CURRENT LIABILITIES</b>					
Interest earning bank deposits	5	12,829	11,898	12,829	11,898	Loans and financing	18	1,136,815	1,358,168	1,136,815	1,358,168
Recoverable taxes	8	95,721	97,561	95,721	97,561	Lease liabilities	15.1	109,959	121,603	149,786	150,126
Deferred income tax and social contribution	9.1	223,926	241,936	247,755	259,202	Tax liabilities	19	867	1,181	867	1,181
Judicial deposits	10	34,443	31,336	34,443	31,336	Taxes with suspended enforceability		13,956	-	13,956	-
Other credits		11,320	11,319	15,804	16,803	Deferred income tax and social contribution	9.1	-	-	71	206
Related parties	22	43,024	-	-	-	Provision for tax, civil and labor contingencies	23	5,362	5,209	5,362	5,209
Investments	12	901,761	867,039	707,582	627,905	Long-term incentive plan	24.2	4,593	4,764	6,300	6,546
Property, plant and equipment	13	1,362,273	1,388,296	1,388,192	1,412,194	Accounts payable for acquisition of subsidiary	12.1	82,021	78,879	82,021	78,879
Right-of-use assets	15	117,796	132,865	174,355	173,190	Related parties	22.1	13,630	13,031	-	-
Intangible assets	14	340,130	371,082	464,879	497,705	Negative equity of subsidiaries		25,113	1,528	-	-
<b>Total non-current assets</b>		<u>3,143,223</u>	<u>3,153,332</u>	<u>3,141,560</u>	<u>3,127,794</u>	Other liabilities		15,347	14,148	15,732	14,500
						<b>Total non-current liabilities</b>		<u>1,407,663</u>	<u>1,598,411</u>	<u>1,410,910</u>	<u>1,614,815</u>
						<b>SHAREHOLDERS' EQUITY</b>					
						Share Capital	25.1	3,906,885	3,967,128	3,906,885	3,967,128
						Capital reserve		182,538	153,466	182,538	153,466
						Profit reserves		-	1,806,113	-	1,806,113
						Retained earnings (losses)		105,781	(1,866,356)	105,781	(1,866,356)
						Other comprehensive income		(239,151)	(333,568)	(239,151)	(333,568)
						<b>Shareholders' equity attributable to controlling shareholders</b>		<u>3,956,053</u>	<u>3,726,783</u>	<u>3,956,053</u>	<u>3,726,783</u>
						Non-controlling interest		-	-	846	684
						<b>Total shareholders' equity</b>		<u>3,956,053</u>	<u>3,726,783</u>	<u>3,956,899</u>	<u>3,727,467</u>
<b>TOTAL ASSETS</b>		<u>6,245,487</u>	<u>6,080,023</u>	<u>6,619,179</u>	<u>6,327,389</u>	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<u>6,245,487</u>	<u>6,080,023</u>	<u>6,619,179</u>	<u>6,327,389</u>

**ALPARGATAS S.A.****Statements os operations****For the three and nine-month periods ended September 30, 2024 e de 2023**

In thousands of reais (R\$), except earnings per share

Notes	Parent Company				Consolidated				
	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023	
<b>CONTINUED OPERATIONS</b>									
Net operating revenue	26	870,821	2,317,867	788,995	2,103,265	1,037,603	2,985,900	896,150	2,724,995
Cost of goods sold	27	(493,826)	(1,400,502)	(504,879)	(1,419,327)	(543,067)	(1,586,559)	(533,008)	(1,595,357)
<b>GROSS PROFIT</b>		<b>376,995</b>	<b>917,365</b>	<b>284,116</b>	<b>683,938</b>	<b>494,536</b>	<b>1,399,341</b>	<b>363,142</b>	<b>1,129,638</b>
<b>OPERATING (EXPENSES)</b>									
Selling expenses	27	(162,473)	(486,093)	(138,730)	(471,093)	(327,811)	(990,115)	(273,157)	(939,960)
General and administrative expenses	27	(64,597)	(201,336)	(46,370)	(172,121)	(64,634)	(201,375)	(46,806)	(172,558)
Share of equity earnings in investees	12	(71,102)	(90,499)	(68,860)	(95,954)	(8,767)	(5,656)	(20,646)	(57,563)
Other operating income (expenses), net	28	(20,429)	(54,713)	(39,753)	(310,347)	(38,047)	(106,545)	(38,078)	(328,252)
		<b>(318,601)</b>	<b>(832,641)</b>	<b>(293,713)</b>	<b>(1,049,515)</b>	<b>(439,259)</b>	<b>(1,303,691)</b>	<b>(378,687)</b>	<b>(1,498,333)</b>
<b>OPERATING INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)</b>		<b>58,394</b>	<b>84,724</b>	<b>(9,597)</b>	<b>(365,577)</b>	<b>55,277</b>	<b>95,650</b>	<b>(15,545)</b>	<b>(368,695)</b>
Financial income	29	34,759	98,108	26,486	70,367	36,285	103,026	27,661	71,866
Financial expenses	29	(41,611)	(134,003)	(47,115)	(133,813)	(46,529)	(146,515)	(50,153)	(138,568)
Net exchange-rate gains/losses		5,994	42,900	4,919	(14,455)	5,376	36,617	8,439	(1,838)
<b>INCOME (LOSS) BEFORE INCOME TAX AND SOCIAL CONTRIBUTION</b>		<b>57,536</b>	<b>91,729</b>	<b>(25,307)</b>	<b>(443,478)</b>	<b>50,409</b>	<b>88,778</b>	<b>(29,598)</b>	<b>(437,235)</b>
Income tax and social contribution – Current	9.2	14,098	32,059	14,085	14,085	14,094	28,990	16,005	(4,588)
Income tax and social contribution – Deferred	9.2	(14,238)	(18,010)	2,868	168,618	(7,250)	(12,424)	5,111	180,555
<b>NET INCOME (LOSS) FOR THE PERIOD</b>		<b>57,396</b>	<b>105,778</b>	<b>(8,354)</b>	<b>(260,775)</b>	<b>57,253</b>	<b>105,344</b>	<b>(8,482)</b>	<b>(261,268)</b>
<b>INCOME (LOSS) FOR THE PERIOD ATTRIBUTABLE TO</b>									
Controlling shareholders		57,396	105,778	(8,354)	(260,775)	57,396	105,778	(8,354)	(260,775)
Non-controlling shareholders		-	-	-	-	(143)	(434)	(128)	(493)
<b>EARNINGS (LOSSES) PER SHARE FOR THE PERIOD</b>									
Basic earnings per common share - R\$	32	0.0807	0.1488	(0.0118)	(0.3670)	0.0807	0.1488	(0.0118)	(0.3670)
Basic earnings per preferred share - R\$		0.0892	0.1644	(0.0130)	(0.4054)	0.0892	0.1644	(0.0130)	(0.4054)
Diluted earnings per common share - R\$		0.0793	0.1464	(0.0116)	(0.3624)	0.0793	0.1464	(0.0116)	(0.3624)
Diluted earnings per preferred share - R\$		0.0878	0.1622	(0.0128)	(0.4008)	0.0878	0.1622	(0.0128)	(0.4008)

**ALPARGATAS S.A.****Statements of comprehensive Income****For the three and nine-month periods ended September 30, 2024 e de 2023**

In thousands of reais (R\$),

	Parent Company				Consolidated			
	07/01 a 09/30/2024	01/01 a 09/30/2024	01/07 a 09/30/2023	01/01 a 09/30/2023	01/07 a 09/30/2024	01/01 a 09/30/2024	01/07 a 09/30/2023	01/01 a 09/30/2023
<b>NET INCOME (LOSS) FOR THE PERIOD OF CONTINUED OPERATIONS</b>	57,396	105,778	(8,354)	(260,775)	57,253	105,344	(8,482)	(261,268)
Other comprehensive income to be reclassified to income (loss) for the subsequent periods:								
Gain (losses) on the translation of investments in foreign subsidiaries	(8,752)	94,417	86,154	(92,857)	(8,775)	95,013	86,183	(92,932)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>48,644</b>	<b>200,195</b>	<b>77,800</b>	<b>(353,632)</b>	<b>48,478</b>	<b>200,357</b>	<b>77,701</b>	<b>(354,200)</b>
<b>Total comprehensive income for the period attributable to:</b>								
Controlling shareholders	48,644	200,195	77,800	(353,632)	48,644	200,195	77,800	(353,632)
Non-controlling shareholders	-	-	-	-	(166)	162	(99)	(568)

**ALPARGATAS S.A.****Statement of changes in shareholders' equity****For the periods ended September 30, 2024 and 2023**

In thousands of reais

	Profit reserves				Other comprehensive income	Retained earnings (losses)	Shareholders' equity attributable to controlling shareholders	Non-controlling interest in shareholders' equity of subsidiaries	Total shareholders' equity
	Share Capital	Capital reserves	Legal	From tax incentives					
<b>BALANCES AT DECEMBER 31, 2022</b>	<b>3,967,128</b>	<b>165,503</b>	<b>87,187</b>	<b>1,718,926</b>	<b>(180,641)</b>	<b>-</b>	<b>5,758,103</b>	<b>1,655</b>	<b>5,759,758</b>
Loss for the period	-	-	-	-	-	(260,775)	(260,775)	(493)	(261,268)
Expenditures with issue of associated companies' shares (exchange-rate change)	-	861	-	-	-	-	861	-	861
Treasury shares transactions (LTI)	-	6,421	-	-	-	-	6,421	-	6,421
Unclaimed interest on shareholders' equity and dividends	-	-	-	-	-	261	261	-	261
LT incentive - Granting of shares	-	(26,024)	-	-	-	-	(26,024)	-	(26,024)
LT incentive - Granting of shares (associated company)	-	4,040	-	-	-	-	4,040	-	4,040
Other comprehensive income	-	-	-	-	(92,857)	-	(92,857)	(75)	(92,932)
<b>BALANCES AT SEPTEMBER 30, 2023</b>	<b>3,967,128</b>	<b>150,801</b>	<b>87,187</b>	<b>1,718,926</b>	<b>(273,498)</b>	<b>(260,514)</b>	<b>5,390,030</b>	<b>1,087</b>	<b>5,391,117</b>
<b>BALANCES AT DECEMBER 31, 2023</b>	<b>3,967,128</b>	<b>153,466</b>	<b>87,187</b>	<b>1,718,926</b>	<b>(333,568)</b>	<b>(1,866,356)</b>	<b>3,726,783</b>	<b>684</b>	<b>3,727,467</b>
Net income for the period	-	-	-	-	-	105,778	105,778	(434)	105,344
Capital increase	1,718,926	-	-	(1,718,926)	-	-	-	-	-
Absorption of accumulated losses	(1,779,169)	-	(87,187)	-	-	1,866,356	-	-	-
Expenditures with issue of associated companies' shares (exchange-rate change)	-	(2,353)	-	-	-	-	(2,353)	-	(2,353)
Treasury shares transactions (LTI)	-	10,915	-	-	-	-	10,915	-	10,915
Unclaimed interest on shareholders' equity and dividends	-	-	-	-	-	3	3	-	3
LT incentive - Granting of shares	-	12,101	-	-	-	-	12,101	-	12,101
LT incentive - Granting of shares (associated company)	-	8,409	-	-	-	-	8,409	-	8,409
Other comprehensive income	-	-	-	-	94,417	-	94,417	596	95,013
<b>BALANCES AT SEPTEMBER 30, 2024</b>	<b>3,906,885</b>	<b>182,538</b>	<b>-</b>	<b>-</b>	<b>(239,151)</b>	<b>105,781</b>	<b>3,956,053</b>	<b>846</b>	<b>3,956,899</b>

**ALPARGATAS S.A.****Cash flow statements****For the periods ended September 30, 2024 and 2023**

In thousands of reais

	Parent Company		Consolidated	
	01/01 a 09/30/2024	01/01 a 09/30/2023	01/01 a 09/30/2024	01/01 a 09/30/2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net income (loss) for the quarter	105,778	(260,775)	105,344	(261,268)
<b>Adjustments for noncash items:</b>				
Depreciation and amortization	126,784	98,883	145,173	117,358
Loss (gain) on sale/write-off of property, plant and equipment	720	6,247	1,238	7,337
Share of equity earnings in investees	90,499	95,954	5,656	57,563
Accrued interest, charges and exchange-rate changes	72,266	86,039	81,641	89,925
Provision for labor, civil and tax contingencies	38,154	14,443	38,154	14,443
Deferred income tax and social contribution	(14,049)	(182,703)	(16,566)	(175,967)
Provision for inventory and inventory adjustment	61,427	41,963	66,776	45,666
Provision for expected loss on accounts receivable	6,170	12,228	12,520	17,181
Accrued interest on judicial deposits and tax credits	(13,919)	(15,029)	(13,919)	(15,029)
Other provisions	-	758	-	758
Provision for long-term incentive plan	12,153	(24,889)	13,180	(26,057)
Provision for interest - IFRS 16	10,684	11,065	11,479	11,887
Depreciation from right-of-use - IFRS 16	19,510	20,166	35,100	32,438
Income (loss) on write-off of right-of-use - IFRS 16	-	(414)	(59)	(414)
Provision for loss on receivable from sale of subsidiary	-	268,733	-	268,733
	<b>516,177</b>	<b>172,669</b>	<b>485,717</b>	<b>184,554</b>
<b>Decrease (increase) in assets and liabilities:</b>				
Trade accounts receivable	94,039	321,235	99,791	292,514
Inventories	10,781	155,921	85,031	154,321
Prepaid expenses	(5,884)	7,200	977	9,466
Recoverable taxes	61,370	74,994	54,714	61,542
Suppliers	43,076	(369,121)	21,075	(371,540)
Forfeiting	(13,103)	(100,154)	(13,103)	(100,154)
Tax liabilities	32,621	(19,217)	40,385	(20,823)
Labor and social security obligations	67,862	9,181	82,224	9,300
Contingencies	(29,892)	(21,154)	(29,892)	(21,154)
Other	(10,169)	(97,046)	41,408	7,116
<b>Cash generated (used) in operations</b>	<b>766,878</b>	<b>134,508</b>	<b>868,327</b>	<b>205,142</b>
Payment of income tax and social contribution	-	-	(8,988)	(10,463)
Payment of charges from loans and financing	(87,627)	(76,845)	(94,668)	(79,796)
Payment of lease interest - IFRS 16	(8,133)	(11,065)	(8,887)	(11,887)
<b>Net cash generated / (used) by operating activities</b>	<b>671,118</b>	<b>46,598</b>	<b>755,784</b>	<b>102,996</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Capital increase and acquisition of investments	(517)	(34,381)	-	-
Acquisition of property, plant and equipment and intangible assets	(71,003)	(252,994)	(80,824)	(274,850)
Net financial investments	1,680	5,231	1,680	5,231
<b>Net cash flow used in investing activities</b>	<b>(69,840)</b>	<b>(282,144)</b>	<b>(79,144)</b>	<b>(269,619)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Borrowings and financing	-	345,733	130,218	448,884
Payment of loans and financing - Principal	(208,822)	(142,938)	(286,199)	(214,257)
Payment of interest on own capital and dividends	(3)	(23)	(3)	(23)
Payment of principal from lease - IFRS 16	(18,905)	(15,249)	(34,496)	(26,513)
Sale of shares held in treasury	-	6,421	-	6,421
<b>Net cash (used) / generated by financing activities</b>	<b>(227,730)</b>	<b>193,944</b>	<b>(190,480)</b>	<b>214,512</b>
Effect of exchange-rate change on cash and cash equivalents	-	-	10,550	(1,230)
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>373,548</b>	<b>(41,602)</b>	<b>496,710</b>	<b>46,659</b>
Opening balance of cash and cash equivalents	798,851	597,442	922,525	647,517
Closing balance of cash and cash equivalents	1,172,399	555,840	1,419,235	694,176
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>373,548</b>	<b>(41,602)</b>	<b>496,710</b>	<b>46,659</b>

**ALPARGATAS S.A.**  
**Statements of added value**  
**For the periods ended September 30, 2024 and 2023**  
**In thousands of Reals**

	Parent Company		Consolidated	
	01/01 a 09/30/2024	01/01 a 09/30/2023	01/01 a 09/30/2024	01/01 a 09/30/2023
<b>REVENUES</b>	<b>2,665,354</b>	<b>2,389,418</b>	<b>3,332,696</b>	<b>3,015,963</b>
Sales of products	2,666,381	2,394,798	3,339,594	3,022,725
Provision for expected loss (impairment) on trade accounts Receivable	(6,170)	(12,228)	(12,520)	(17,181)
Other revenues	5,143	6,848	5,622	10,419
<b>INPUTS ACQUIRED FROM THIRD PARTIES</b>	<b>(1,479,547)</b>	<b>(1,501,734)</b>	<b>(2,000,238)</b>	<b>(1,992,513)</b>
Cost of goods and products sold	(823,680)	(881,701)	(958,462)	(989,357)
Materials, energy, outsourced services and other	(602,823)	(323,477)	(986,446)	(687,898)
Gains (losses) with asset values	(51,332)	(29,859)	(53,617)	(48,561)
Provision for loss from receivable on sale of subsidiary	-	(268,733)	-	(268,733)
Other	(1,712)	2,036	(1,713)	2,036
<b>GROSS ADDED VALUE</b>	<b>1,185,807</b>	<b>887,684</b>	<b>1,332,458</b>	<b>1,023,450</b>
<b>RETENTIONS</b>	<b>(146,294)</b>	<b>(119,049)</b>	<b>(180,273)</b>	<b>(149,796)</b>
Depreciation and amortization	(146,294)	(119,049)	(180,273)	(149,796)
<b>ADDED VALUE PRODUCED BY THE COMPANY</b>	<b>1,039,513</b>	<b>768,635</b>	<b>1,152,185</b>	<b>873,654</b>
<b>ADDED VALUE RECEIVED AS TRANSFER</b>	<b>98,132</b>	<b>(25,404)</b>	<b>145,559</b>	<b>18,084</b>
Share of equity earnings in investees	(90,499)	(95,954)	(5,656)	(57,563)
Financial income - including exchange-rate changes	147,567	69,601	151,215	74,698
Other	41,064	949	-	949
<b>NET ADDED VALUE</b>	<b>1,137,645</b>	<b>743,231</b>	<b>1,297,744</b>	<b>891,738</b>
<b>DISTRIBUTION OF ADDED VALUE</b>	<b>1,137,645</b>	<b>743,231</b>	<b>1,297,744</b>	<b>891,738</b>
<b>PERSONNEL</b>	<b>616,494</b>	<b>533,190</b>	<b>736,498</b>	<b>646,933</b>
Direct remuneration	455,948	366,962	565,844	469,288
Benefits	132,316	138,665	142,194	148,725
FGTS (Severance Indemnity Fund)	28,230	27,563	28,460	28,920
<b>TAXES, RATES AND CONTRIBUTIONS</b>	<b>238,993</b>	<b>269,897</b>	<b>255,307</b>	<b>296,435</b>
Federal	222,038	116,770	235,390	140,108
State	15,094	151,689	17,336	154,249
Municipal	1,861	1,438	2,581	2,078
<b>THIRD-PARTY CAPITAL REMUNERATION</b>	<b>176,379</b>	<b>200,919</b>	<b>200,595</b>	<b>209,638</b>
Interest	137,280	149,428	155,073	148,089
Rents	11,959	27,964	18,374	38,228
Other	27,140	23,527	27,148	23,321
<b>REMUNERATION OF OWN CAPITAL</b>	<b>105,779</b>	<b>(260,775)</b>	<b>105,344</b>	<b>(261,268)</b>
Retained earnings (losses)	105,779	(260,775)	105,779	(260,775)
Non-controlling interest in losses	-	-	(435)	(493)

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

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**1. OPERATIONS****1.1. General considerations**

Alpargatas S.A. ("Company") is a publicly-held corporation headquartered in the capital city of São Paulo, at Av. das Nações Unidas, nº 14.261, 9, 10 and 11 floors and listed in B3 S.A. - Brasil, Bolsa, Balcão under tickers "ALPA4" and "ALPA3".

The Company and its subsidiaries (hereinafter collectively referred to as "Group") are primarily engaged in the manufacturing and sale of footwear and related components; apparel; textile products and respective components, leather, resin and natural or artificial rubber articles.

The direct and indirect subsidiaries through which the Company conducts activities in Brazil and abroad are described in Note 3.

**1.2. Fire at the Santa Rita Plant**

A fire broke out at the Santa Rita plant in Paraíba on February 21, 2022, causing damage to machinery, equipment, construction and inventories, with no casualties. The company activated its insurance policy and recorded a receivable with the insurer.

In September 2024, the Company received R\$ 28,559 relating to the claim. On September 30, 2024, the remaining balance of the receivable is R\$ 11,428.

**2. BASIS OF PREPARATION, PRESENTATION OF PARENT COMPANY AND CONSOLIDATED INTERIM FINANCIAL INFORMATION****2.1. Statement of conformity**

The Company's interim financial information contained in the Quarterly Information Form (ITR) for the three- and nine-month period ended September 30, 2024 comprises the parent company and consolidated interim financial information, prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting, issued by the Accounting Pronouncements Committee ("CPC"), equivalent to IAS 34, as well as the presentation of this information in accordance with the rules issued by the Brazilian Securities and Exchange Commission (SEC).

Disclosures are limited to all information of significance to the financial statements, being consistent with that used by Management in the performance of its duties.

The Executive Board authorized the issue of this individual (parent company) and consolidated interim financial information on November 7, 2024.

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

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**2.2. Changes in significant accounting policies and disclosures**

Changes effective from January 1, 2024, include changes to CPC 26 (R1) - Non-Current Liabilities with Covenants, equivalent to IAS 1, CPC 06 (R2) - Lease Liabilities and Leaseback, equivalent to IFRS 16, and CPC 40 (R1) and CPC 03 (R2) - Supplier Financing Arrangements (forfeiting), equivalent to IFRS 7 and IAS 7, respectively, as well as the review of CPC 09 (R1). These were considered in the preparation of this parent company and consolidated interim accounting information. However, there were no material effects on the information disclosed.

The parent company and consolidated information is expressed in thousands of Reais ("R\$"), and the reporting of amounts in other currencies, when needed, is also expressed in thousands. The items disclosed in other currencies are properly identified, when applicable.

**2.3. Basis for preparation of the individual (parent company) and consolidated interim financial information**

The individual (parent company) and consolidated interim financial information were prepared for material events and transactions that occurred in the period. The significant accounting policies adopted in the preparation of this interim financial information, both parent company and consolidated, are consistent with those applied and disclosed in Note 2.3 of the Company's audited financial statements for the year ended December 31, 2023, issued on February 7, 2024.

This parent company and consolidated interim financial information should be read together with parent company and consolidated financial statements for the year ended December 31, 2023.

**2.4. Use of estimates and judgments**

The matters requiring the highest level of judgment and complexity, as well as the areas where assumptions and estimates are material for the interim financial information, were presented in the Company's parent company and consolidated financial statements for the year ended December 31, 2023, in Note 2.3

The estimates and assumptions used in the preparation of the interim financial information, both parent company and consolidated, for the three and nine-month period ended September 30, 2024 have not undergone significant changes compared to those in effect as of December 31, 2023.

**2.5. Statement of added value**

The statement of added value is not required by IFRS and is presented in supplementary form in compliance with Brazilian corporate law. Its purpose is to disclose the wealth generated by the Company during the period, and how it was distributed among the various agents.

**3. CONSOLIDATED FINANCIAL INFORMATION**

Intercompany transactions, as well as unrealized gains and losses on transactions among Group companies, are eliminated in the consolidation of financial statements. When required, the accounting policies of the subsidiaries are adjusted in order to assure the consistency with the policies adopted by the Company.

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

*i. Subsidiaries*

Subsidiaries are all entities in which the Company retains control, i.e., is exposed to or is entitled to variable returns from its involvement in an investee and has the capacity to direct activities related of the investee. The subsidiaries are fully consolidated as of the date control is transferred to the Company. The consolidation is ceases beginning on the date on which the Company no longer has control.

The Company considers that it controls the investee if all the following attributes are met. It has: (a) power over the investee; (b) exposure to, or rights over, variable returns deriving from its involvement with the investee; and (c) capacity to use its power over investee to affect value of its returns

The consolidation comprises the accounting information of the Company and the following direct and indirect subsidiaries:

Direct interest:	Core Business	Interest (%)	
		09/30/2024	12/31/2023
Fibrasil Agrícola e Comercial Ltda. ("Fibrasil")	Import and export in general, purchase, sale and lease of own properties and interest in other companies, in the country or abroad	99.99	99.99
Alpargatas Imobiliária Ltda. ("Alpa Imobiliária")	Sale and lease of own properties and holding interest in other companies, in Brazil or abroad	99.99	99.99
Alpargatas Europe S.L.U. – Espanha ("Alpa Europa")	Import and trading of footwear in the European market	100.00	100.00
Alpargatas Asia Ltd. – Hong Kong ("Alpa Hong Kong")	Commercial representation of the brand Havaianas	100.00	100.00
Alpargatas Colombia S.A.S. ("Alpa Colômbia")	Import and trading of footwear in the Colombian market	100.00	100.00
Alpargatas India Fashions Private Ltd. ("Alpa Índia")	Import and trading of footwear in the Indian market	51.00	51.00
Alpargatas Trading Co. Ltd. ("Alpa Shanghai")	Commercial representation of the brand Havaianas	100.00	100.00
IOASYS Desenvolvimento de Software Ltda ("Ioasys")	Technology and digital innovation	100.00	100.00
Alpargatas USA Inc. - Estados Unidos ("Alpa USA")	Import and trading of footwear in the North-American market	100.00	100.00
Alpargatas UK Limited - Reino Unido	Import and trading of footwear in the European market	100.00	100.00
Alpargatas France S.A.R.L. – França		100.00	100.00
Alpargatas Itália S.R.L. – Itália		100.00	100.00
Alpargatas Portugal Limited – Portugal		100.00	100.00
Alpargatas Germany GmbH – Alemanha		100.00	100.00
Alpargatas Greece M.E.P.E. – Grécia		100.00	100.00
Alpargatas Imobiliária S.A.	Sale and lease of own properties and holding interest in other companies, in Brazil or abroad	0.01	0.01

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

*ii. Associated Company*

Associated companies are the entities in which the Company has, directly or indirectly, significant influence (usually by means of an equity from 20% to 50% of voting rights), but not control or jointly-control on financial and operating policies. Such investments are initially recognized by the cost. After initial recognition, financial statements include the Company's interest in income or loss for the year and other comprehensive income of the investee up to the date in which significant influence or joint control no longer exists.

The Company has the following associated company on September 30, 2024:

Participação direta:	Atividade principal	Interest (%)	
		09/30/2024	12/31/2023
Rothy's Inc. ("Rothy's")	Manufacture and sale of footwear and textile products, mainly in the North-American market	49.18	49.19

**4. TAX INCENTIVES - GOVERNMENT GRANT**

The Company enjoys grants linked to ICMS tax incentives granted by the state governments in its main plants, validated under the Complementary Law 160/17, regulated by ICMS Agreement 190/17, as amended. Such incentives are effective until 2032, being associated with the promotion of industrial activities, with installments recorded to "Sales taxes" in the statement of operations.

Law 14789/23 (i) revoked the exclusion of the IRPJ/CSLL/PIS/COFINS calculation basis from revenues from grants resulting from state tax incentives and (ii) granted tax credits to beneficiaries of investment grants in accordance with the law, subject to all legal requirements. The Company recorded a credit, as shown in Note 8.

The Company also has tax incentives granted by the federal government through profit from tax-incentive activities in the SUDENE Region, which will expire in 2027 in Campina Grande (PB), Montes Claros (MG) and Carpina (PE) and in 2030 in Santa Rita (PB).

The amount of these grants and tax incentives are as follows:

	Parent Company and Consolidated	
	09/30/2024	09/30/2023
ICMS grant		
Paraíba (i)	134,402	103,484
Pernambuco (ii)	11,584	12,544
Minas Gerais (iii)	64,142	49,637
IRPJ incentives		
SUDENE Region (iv)	25,491	-
	<b>235,619</b>	<b>165,665</b>

(i) Investment grant of the State of Paraíba, used in the calculation of presumed ICMS credit. The Company is compliant with the terms of the agreement, which consists of expanding the manufacturing plants in that region, increasing its production of footwear and generating direct jobs in that state.

(ii) Investment grant of the State of Pernambuco, used in the calculation of presumed ICMS credit. The Company is compliant with the terms of the agreement, which consists of maintaining a minimum number of direct jobs in the region and posting monthly gross revenue.

(iii) Investment grant of the State of Minas Gerais, used in the calculation of presumed ICMS credit. The Company is in compliance with the terms of the agreement, which consists of investing, generating income and creating direct jobs in that state.

(iv) This is an estimate of the tax incentive from SUDENE (Note 9.2), which is only calculated and recognized at the end of the year.

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**5. CASH, CASH EQUIVALENTS AND INTEREST EARNING BANK DEPOSITS****5.1. Cash and cash equivalents**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Cash and banks (i)	21,532	76,074	201,987	138,492
Interest earning bank deposits:				
Floating-rate Bank Deposit Certificate (CDBs)(ii)	1,150,867	722,777	1,205,669	769,884
CDT – Alpargatas Colombia S. A. S. (iii)	-	-	11,579	14,149
	<b>1,172,399</b>	<b>798,851</b>	<b>1,419,235</b>	<b>922,525</b>

(i) On September 30, 2024, the parent company balance includes US\$ 1,560, equivalent to R\$ 8,493.

(ii) On September 30, 2024, the parent company's CDBs (Bank Deposit Certificates) yield on average 101.05% of CDI (101.33% as of December 31, 2023) with immediate liquidity and obligation to repurchase by the counterparty.

(iii) The subsidiary Alpargatas Colômbia S.A.S. has investments represented by immediate liquid fixed income security, in Colombian pesos and obligation to repurchase by the counterparty.

**5.2. Interest earning bank deposits – Non-current**

As of September 30, 2024, the balance of interest earning bank deposits refers to floating rate Bank Deposit Certificates (CDBs) with an average remuneration of 98.00% of CDI (98.00% as of December 31, 2023).

	<b>Parent Company and Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
Bank Deposit Certificates - CDBs (i)	<b>12,829</b>	<b>11,898</b>

(i) These investments were made in Banco do Nordeste do Brasil and held to guarantee FNE loans from the same financial institution. Maturities are in August 2030 and October 2032.

**6. TRADE ACCOUNTS RECEIVABLE**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Domestic market	696,469	863,933	705,483	870,795
Foreign market (i)	23,169	19,256	219,185	93,738
Related parties (Note 22.1)	327,714	231,273	-	-
Allowance for expected losses	(60,817)	(66,948)	(81,795)	(80,798)
	<b>986,535</b>	<b>1,047,514</b>	<b>842,873</b>	<b>883,735</b>

(i) Foreign trade accounts receivable are denominated in U.S. dollar, Euro and other currencies and converted to Reais.

## ALPARGATAS S.A.

Notes to the interim financial information

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

In thousands of reais

### 6.1. Trade accounts receivable by maturity age

	Parent Company				Consolidated			
	Domestic market		Foreign market		Domestic market		Foreign market	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Falling due	631,394	787,060	16,979	16,487	640,408	793,922	172,426	68,532
Overdue (days)								
≤30	7,973	10,914	1,641	1,874	7,973	10,914	14,257	5,153
31-60	1,870	4,582	863	711	1,870	4,582	5,685	2,163
61-90	2,247	1,238	2,716	-	2,247	1,238	6,109	1,843
91-180	5,153	3,017	970	-	5,153	3,017	6,201	6,477
>181	47,832	57,122	-	184	47,832	57,122	14,507	9,570
<b>Total</b>	<b>696,469</b>	<b>863,933</b>	<b>23,169</b>	<b>19,256</b>	<b>705,483</b>	<b>870,795</b>	<b>219,185</b>	<b>93,738</b>

### 6.2. Allowance for expected losses (Impairment)

Changes in the allowance for expected losses for the period ended September 30, 2024 are shown below:

	Parent Company	Consolidated
<b>Balances at December 31, 2023</b>	<b>(66,948)</b>	<b>(80,798)</b>
Additions, net of reversals	(6,170)	(12,520)
Write-off and other changes	12,301	11,523
<b>Balances at September 30, 2024</b>	<b>(60,817)</b>	<b>(81,795)</b>

Additions and reversals of the allowance for expected losses are recorded in "Selling expenses" in the statement of operations.

The change for the year ended December 31, 2023 is presented in the parent company and consolidated annual financial statements for the year then ended.

The aging of trade accounts receivable included in the allowance for expected losses is as follows:

	Parent Company				Consolidated			
	Domestic market		Foreign market		Domestic market		Foreign market	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Falling due	(8,360)	(8,164)	-	-	(8,492)	(8,164)	(441)	-
Overdue (days)								
≤30	(69)	(52)	-	-	(69)	(187)	(686)	(543)
31-60	(328)	(174)	-	-	(328)	(174)	(809)	(226)
61-90	(629)	(150)	-	-	(629)	(150)	(1,141)	(244)
91-180	(3,599)	(1,102)	-	-	(3,599)	(1,102)	(4,456)	(4,092)
>181	(47,832)	(57,122)	-	(184)	(47,832)	(57,122)	(13,313)	(8,794)
<b>Total</b>	<b>(60,817)</b>	<b>(66,764)</b>	<b>-</b>	<b>(184)</b>	<b>(60,949)</b>	<b>(66,899)</b>	<b>(20,846)</b>	<b>(13,899)</b>

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**7. INVENTORIES**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Finished products	409,346	441,285	616,384	699,268
Work in process	29,180	46,907	33,148	48,076
Raw materials	212,735	228,341	212,234	227,875
Imports in progress	24,467	21,769	24,467	21,769
Other	93	654	97	692
	<b>675,821</b>	<b>738,956</b>	<b>886,330</b>	<b>997,680</b>

Changes in the provision for inventory losses for the period ended September 30, 2024 are shown below:

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balances at December 31, 2023</b>	<b>(59,502)</b>	<b>(91,687)</b>
Additions, net of reversals	(52,354)	(57,703)
Write-offs/Exchange-rate change	47,017	57,167
<b>Balances at September 30, 2024</b>	<b>(64,839)</b>	<b>(92,223)</b>

As of September 30, 2024, there are no inventories pledged as collateral.

**8. RECOVERABLE TAXES**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Income tax rebate on overpaid taxes	69,698	65,014	69,698	65,014
Prepayments of income tax and social contribution	-	41,813	18,977	51,632
Withholding income tax (IRRF)	9,729	9,171	10,015	10,242
Value-added tax on sales and services (ICMS)	11,857	13,100	11,857	13,101
Recoverable PIS and COFINS (i)	86,314	146,873	86,722	147,363
Recoverable INSS	-	329	-	329
Investment grant tax credit	49,670	-	49,670	-
Value added tax (IVA)	-	-	20,201	20,792
Other	10,897	12,898	16,956	16,813
	<b>238,165</b>	<b>289,198</b>	<b>284,096</b>	<b>325,286</b>
Current	142,444	191,637	188,375	227,725
Non-current	95,721	97,561	95,721	97,561

(i) Refers to a tax credit resulting from government grant incentives, as mentioned in Note 4.

**9. INCOME TAX AND SOCIAL CONTRIBUTION****9.1. Deferred**

Deferred tax assets are recognized on temporary differences only when it is probable that the Company will present future taxable income in a sufficient amount for offset. The amounts are calculated based on the rates provided for by the tax legislation prevailing on the balance sheet dates.

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

Origins are shown below:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
<b>Assets</b>				
Allowance for expected losses from accounts receivable	4,348	5,790	4,346	6,259
Allowance for expected losses from accounts receivable (ASAIC)	91,369	91,369	91,369	91,369
Provision for inventory losses, including taxes	28,370	23,761	34,662	27,841
Provision for tax, civil and labor contingencies	12,736	5,414	12,736	5,414
Provision for long-term incentive plan	14,982	10,747	17,662	13,255
Provision for impairment loss in property, plant and equipment	2,012	10,064	2,012	10,064
Provision for indemnities	-	1,660	-	1,660
Recognition adjustment of sales revenue	2,585	2,625	2,585	2,625
Tax losses and the negative social contribution base	95,514	114,582	95,514	114,582
Deferred tax on unrealized gains	-	-	5,615	3,569
Other temporary differences	21,648	22,853	30,891	29,493
<b>Total gross tax assets</b>	<b>273,564</b>	<b>288,865</b>	<b>297,392</b>	<b>306,131</b>
<b>Liabilities</b>				
Goodwill in the acquisition of subsidiaries - amortized for tax purposes (i)	(18,313)	(18,313)	(18,313)	(18,313)
Interest on judicial deposits	(3,029)	(2,871)	(3,029)	(2,871)
Changes in the tax depreciation rate of property, plant and equipment	(28,296)	(25,745)	(28,295)	(25,745)
Other temporary differences	-	-	(71)	(206)
<b>Total gross tax liabilities</b>	<b>(49,638)</b>	<b>(46,929)</b>	<b>(49,708)</b>	<b>(47,135)</b>
<b>Total tax assets, net</b>	<b>223,926</b>	<b>241,936</b>	<b>247,684</b>	<b>258,996</b>
Deferred tax assets	223,926	241,936	247,755	259,202
Deferred taxes - liabilities	-	-	(71)	(206)
<b>Total tax assets, net</b>	<b>223,926</b>	<b>241,936</b>	<b>247,684</b>	<b>258,996</b>

(i) The goodwill on merger of subsidiary CBS S.A. - Companhia Brasileira de Sandálias is tax deductible upon amortization.

As of September 30, 2024, the Company has tax loss carryforwards and temporary differences for which no asset has been recorded in the consolidated financial statements. These are from subsidiaries for which offset is not considered to be probable. The assets not recognized, calculated at the current rates under the respective tax jurisdictions, are as follows:

	<b>09/30/2024</b>	<b>12/31/2023</b>
Alpargatas USA Inc. – United States	103,468	76,337
Alpargatas Asia Ltd. – Hong Kong	3,444	1,133
Alpargatas Trading (Shanghai) Co., Ltd.	8,403	6,893
Alpargatas India Fashions Private Ltd. – India	4,545	3,793
Alpargatas Colombia SAS	19,892	16,069
<b>Total tax credit, not formed</b>	<b>139,752</b>	<b>104,225</b>

The tax loss carryforwards generated by subsidiaries in the United States and Colombia prescribe up to 20 years and 12 years, respectively.

Changes in balances of deferred income tax and social contribution, net in the period ended September 30, 2024 are as follows:

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balances at December 31, 2023</b>	<b>241,936</b>	<b>258,996</b>
Effects on income (loss)	(18,010)	(12,424)
Exchange-rate change and other changes	-	1,112
<b>Balances at September 30, 2024</b>	<b>223,926</b>	<b>247,684</b>

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**9.2. Rate reconciliation**

Reconciliation from the statutory to the effective income tax and social contribution rates:

	Parent Company				Consolidated			
	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023
Income (loss) before income tax and social contribution	57,537	91,730	(25,307)	(443,478)	50,409	88,778	(29,598)	(437,235)
Combined statutory tax rate for income tax and social contribution	34%	34%	34%	34%	34%	34%	34%	34%
Expected income tax and social contribution expense at statutory tax rate	<b>(19,562)</b>	<b>(31,188)</b>	<b>8,604</b>	<b>150,783</b>	<b>(17,139)</b>	<b>(30,185)</b>	<b>10,063</b>	<b>148,660</b>
Share of equity earnings in investees	(24,175)	(30,770)	(23,412)	(32,624)	(2,981)	(1,923)	(7,020)	(19,571)
Investment grant - ICMS	-	-	24,113	56,481	-	-	24,113	56,481
Federal tax grant - IRPJ (Corporate Income Tax)	21,928	25,491	-	-	21,928	25,491	-	-
Tax assets not recorded and effects of differing of rates of subsidiaries	-	-	-	-	(16,633)	(27,333)	(13,689)	(17,666)
Estimated tax credit on investment grants (i)	20,279	49,670	-	-	20,278	49,670	-	-
Income tax recoverable on SELIC interest Overpaid	375	1,188	501	1,474	375	1,188	984	1,474
Other permanent differences, net	1,015	(342)	7,147	6,589	1,016	(343)	6,665	6,589
<b>Total expense for income tax and social Contribution</b>	<b>(140)</b>	<b>14,049</b>	<b>16,953</b>	<b>182,703</b>	<b>6,844</b>	<b>16,565</b>	<b>21,116</b>	<b>175,967</b>
Current	14,098	32,059	14,085	14,085	14,094	28,990	16,005	(4,588)
Deferred	(14,238)	(18,010)	2,868	168,618	(7,250)	(12,424)	5,111	180,555
Effective rate	0%	-15%	67%	41%	-14%	-19%	71%	40%

(i) Tax credit according to Law 14789/23 (Note 4).

**10. JUDICIAL DEPOSITS**

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Tax lawsuits (i)	18,490	18,254	18,490	18,254
Civil lawsuits	103	103	103	103
Labor claims (i)	15,850	12,979	15,850	12,979
<b>Total</b>	<b>34,443</b>	<b>31,336</b>	<b>34,443</b>	<b>31,336</b>

(i) Include inflation adjustment of R\$10,253.

Judicial deposits, which do not involve current obligations, are required to be made to allow cases to proceed. Management, under the advice of its legal counsel, do not believe loss is probable; therefore, no provision was recorded (Note 23).

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

**11. ACCOUNTS RECEIVABLE FOR THE SALE OF SUBSIDIARIES**Accounts receivable – ASAIC

On September 30, 2024, the Company has a balance receivable of R\$ 268,733 (plus interest accruals to February 28, 2023) for the sale of the subsidiary Alpargatas S.A.I.C. ("ASAIC") to Mr. Carlos Roberto Wizard Martins ("Buyer"), pursuant to the Purchase and Sale Agreement and Other Covenants signed by the Company and the Buyer on September 14, 2018, as amended ("Agreement"). Under the terms of the Agreement, the amount is payable in three annual, equal and consecutive installments, plus CDI interest, with the first installment maturing in March 2023. However, as disclosed in a Material Fact notice issued on March 7, 2023, the Buyer has failed to settle the amount due.

Accordingly, the Buyer filed two arbitration proceedings with the Center for Arbitration and Mediation of the Chamber of Commerce Brazil-Canada (CAM-CCBC). The first addresses non-compliance with obligations relating to the indemnity clause and the second serves as motions for a court enforcement filed by the Company against the Buyer to recover the remaining amount due.

The Company, supported by its legal advisors, assessed the likelihood of recovering the amount, evaluating the credit recoverability risks, and recorded a full provision in the first quarter of 2023.

Accounts receivable - Osklen

On September 30, 2024, the balance receivable from the sale of Osklen, updated monthly by the CDI rate, is R\$ 52,382, recorded in current assets in the Parent Company and Consolidated (R\$ 48,527 on December 31, 2023), the amount of which was fully received in October 2024.

**12. INVESTMENTS**

They are represented as follows:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Investments (subsidiaries and associated company)	818,946	784,224	707,582	627,905
Goodwill on the acquisition of subsidiary				
loasys	194,401	194,401	-	-
Rothy's	1,080,593	1,080,593	-	-
Impairment of goodwill				
loasys	(111,586)	(111,586)	-	-
Rothy's	(1,080,593)	(1,080,593)	-	-
	<b>901,761</b>	<b>867,039</b>	<b>707,582</b>	<b>627,905</b>

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

Information and changes in investments in the period ended September 30, 2024 is as follows:

	<u>Fibrasil</u>	<u>Alpa Europa</u>	<u>Alpa Imobiliária</u>	<u>Alpa Colômbia</u>	<u>Alpa Hong Kong</u>	<u>Alpa Índia</u>	<u>Alpa Shanghai</u>	<u>loasys</u>	<u>Rothy's Inc.</u>	<u>Total</u>
Information as of September 30, 2024										
Number of shares or units held	5,978,752	57,834,570	16,557,755	19,056,969	1	51,000,000	1	403,898	9,069,518	
Total current assets	5,647	529,577	30,965	42,564	55,919	2,123	10,275	38,864	912,674	
Total non-current assets	-	139,137	1,034	384	61	2	304	6,187	1,013,618	
Total current liabilities	13	642,336	49	34,299	24,719	400	14,440	6,800	191,343	
Total non-current liabilities	-	38,518	-	-	681	-	-	2,790	296,236	
Capital	5,979	607	16,558	74,191	39,595	16,760	42,092	404	2,044,829	
Non-controlling interest	-	-	-	-	-	-	-	-	707,582	
Shareholders' equity - controlling										
Shareholders	5,634	(12,140)	31,950	8,649	30,580	1,726	(3,862)	35,462	731,136	
Unrealized income in inventories	-	(8,987)	-	(1,722)	-	(67)	(123)	-	-	
	<u>5,634</u>	<u>(21,127)</u>	<u>31,950</u>	<u>6,927</u>	<u>30,580</u>	<u>1,659</u>	<u>(3,985)</u>	<u>35,462</u>	<u>731,136</u>	
Net revenue for the period	-	663,580	-	11,900	100,957	143	18,153	38,276	694,959	
Net income (loss) for the period (i)	294	(97,560)	1,216	(8,877)	23,451	(887)	(2,204)	4,382	(11,366)	
Interest %	99,99%	100,00%	99,99%	100,00%	100,00%	51,00%	100,00%	100,00%	49,18%	
Book value of investments:										
<b>Balance at December 31, 2023</b>	<u>5,340</u>	<u>69,100</u>	<u>30,733</u>	<u>15,768</u>	<u>4,297</u>	<u>648</u>	<u>(1,528)</u>	<u>30,433</u>	<u>627,905</u>	<u>782,696</u>
Capital increase/contribution	-	-	-	-	-	517	-	-	-	517
Equity method results (i)	294	(100,090)	1,216	(11,386)	23,451	(454)	(2,256)	4,382	(5,656) (iii)	(90,499)
Exchange-rate change on investments	-	9,863	-	2,543	2,832	104	(202)	-	79,277	94,417
LT incentive - share grant	-	-	-	-	-	-	-	646	8,409	9,055
Other changes	-	-	-	-	-	-	-	-	(2,353)	(2,353)
<b>Balance at September 30, 2024</b>	<u>5,634</u>	<u>(21,127)</u> (v)	<u>31,949</u>	<u>6,925</u>	<u>30,580</u>	<u>815</u>	<u>(3,986)</u> (v)	<u>35,461</u> (ii)	<u>707,582</u> (iv)	<u>793,833</u>

(i) The difference, when applicable, between the subsidiary's income and Share of equity earnings in investees for the year refers to the realization in the subsidiary's inventories.

(ii) The investment includes R\$ 139 of fair value adjustment and the equity income (loss) includes the expense of R\$ 395 as amortization.

(iii) The difference in the calculation of the equity interest compared to the share of equity earnings in investees for the period refers to the dilution adjustment of Rothy's equity interest.

(iv) The investment includes R\$ 279,357 of fair value adjustment and the equity income (loss) includes the expense of R\$ 10,699 as amortization.

(v) The negative amounts are presented in non-current liabilities under "Unsecured liability of subsidiaries"

The change for the year ended December 31, 2023 is presented in the parent company and consolidated annual financial statements for the year then ended.

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

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**12.1. Acquisition of IOASYS**

The Company acquired 100% of the units of IOASYS in the year 2021, and has a payable balance due in May 2026, recorded in the non-current liabilities in the Parent Company and in the Consolidated, totaling R\$ 82,021 as of September 30, 2024 (R\$ 78,879 in the non-current liabilities in the Parent Company and Consolidated as of December 31, 2023). The balance payable for the fixed installment is updated monthly by the CDI.

**12.2. Impairment test of goodwill**

For the period ended September 30, 2024, the Company did not identify evidence of indicators of impairment of goodwill and investments.

**13. PROPERTY, PLANT AND EQUIPMENT**

The property, plant and equipment is measured at historical cost including expenditures directly attributable to the acquisition of items and financing costs related to the acquisition of qualified assets.

	Average rate of depreciation	09/30/2024			Parent Company 12/31/2023		
		Cost	Accumulated depreciation	Net	Cost	Accumulated depreciation	Net
Land	-	9,722	-	9,722	9,722	-	9,722
Buildings and constructions	2% a.a.	421,490	(140,369)	281,121	416,912	(130,445)	286,467
Machinery and equipment	7% a.a.	1,044,522	(421,594)	622,928	1,003,997	(376,550)	627,447
Furniture and fixtures	10% a.a.	86,256	(48,906)	37,350	85,054	(44,471)	40,583
Vehicles	10% a.a.	6,797	(5,851)	946	6,782	(5,829)	953
Leasehold improvements	16% a.a.	64,250	(37,166)	27,084	64,518	(30,423)	34,095
Projects in progress	-	387,674	-	387,674	396,502	-	396,502
Other property, plant and equipment	10% a.a.	1,365	-	1,365	1,365	-	1,365
Provision for impairment of machinery and equipment (i)	-	(5,917)	-	(5,917)	(8,838)	-	(8,838)
		<b>2,016,159</b>	<b>(653,886)</b>	<b>1,362,273</b>	<b>1,976,014</b>	<b>(587,718)</b>	<b>1,388,296</b>
	Average rate of depreciation	09/30/2024			Consolidated 12/31/2023		
		Cost	Accumulated depreciation	Net	Cost	Accumulated depreciation	Net
Land	-	9,722	-	9,722	9,722	-	9,722
Buildings and constructions	2% a.a.	421,507	(140,654)	280,853	416,928	(130,636)	286,292
Machinery and equipment	7% a.a.	1,055,654	(429,985)	625,669	1,014,748	(384,055)	630,693
Furniture and fixtures	10% a.a.	117,486	(68,644)	48,842	117,462	(63,294)	54,168
Vehicles	10% a.a.	9,593	(8,345)	1,248	9,280	(7,473)	1,807
Leasehold improvements	16% a.a.	90,469	(55,967)	34,502	87,133	(47,546)	39,587
Projects in progress	-	391,908	-	391,908	397,398	-	397,398
Other property, plant and equipment	10% a.a.	1,365	-	1,365	1,365	-	1,365
Provision for impairment of machinery and equipment (i)	-	(5,917)	-	(5,917)	(8,838)	-	(8,838)
		<b>2,091,787</b>	<b>(703,595)</b>	<b>1,388,192</b>	<b>2,045,198</b>	<b>(633,004)</b>	<b>1,412,194</b>

(i) Refers to provision for assets losses of deactivated plants or obsolete assets.

## ALPARGATAS S.A.

### Notes to the interim financial information

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

In thousands of reais

Changes in balances for the period ended September 30, 2024 are as follows:

	Parent Company						
	12/31/2023	Additions	Transfers (i)	Depreciation	Write-offs	Other changes	09/30/2024
Land	9,722	-	-	-	-	-	9,722
Buildings and constructions	286,467	-	6,255	(10,580)	(1,021)	-	281,121
Machinery and equipment	627,447	-	53,422	(55,266)	(2,711)	36	622,928
Furniture and fixtures	40,583	-	1,591	(4,772)	(52)	-	37,350
Vehicles	953	-	164	(157)	(14)	-	946
Leasehold improvements	34,095	-	-	(6,703)	-	(308)	27,084
Projects in progress (ii)	396,502	55,501	(64,328)	-	-	(1)	387,674
Other property, plant and equipment	1,365	-	-	-	-	-	1,365
Provision for impairment of machinery and equipment (iii)	(8,838)	-	-	44	2,877	-	(5,917)
	<u>1,388,296</u>	<u>55,501</u>	<u>(2,896)</u>	<u>(77,434)</u>	<u>(921)</u>	<u>(273)</u>	<u>1,362,273</u>

	Consolidated						
	12/31/2023	Additions	Transfers (i)	Depreciation	Write-offs	Other changes	09/30/2024
Land	9,722	-	-	-	-	-	9,722
Buildings and constructions	286,292	-	6,255	(10,582)	(1,021)	(91)	280,853
Machinery and equipment	630,693	-	54,534	(57,022)	(2,856)	320	625,669
Furniture and fixtures	54,168	-	3,355	(11,081)	(66)	2,466	48,842
Vehicles	1,807	-	164	(1,868)	(15)	1,160	1,248
Leasehold improvements	39,587	-	612	(8,788)	-	3,091	34,502
Projects in progress (ii)	397,398	65,322	(72,576)	-	-	1,764	391,908
Other property, plant and equipment	1,365	-	-	-	-	-	1,365
Provision for impairment of machinery and equipment (iii)	(8,838)	-	-	44	2,877	-	(5,917)
	<u>1,412,194</u>	<u>65,322</u>	<u>(7,656)</u>	<u>(89,297)</u>	<u>(1,081)</u>	<u>8,710</u>	<u>1,388,192</u>

- (i) Changes in assets in "Projects in progress" allocated to definite accounts in "Property, plant and equipment", upon completion of projects.  
(ii) The balances recorded in line item "Projects in progress" refer to the following projects: (a) ILEP (industrial and logistics excellence program) in the amount of R\$ 270,998, (b) Productivity in the amount of R\$ 48,321 and other projects.  
(iii) Refers to provision for assets losses of deactivated plants or obsolete assets.

## 14. INTANGIBLE ASSETS

	Average rate of amortization	Parent Company					
		09/30/2024			12/31/2023		
		Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
With defined useful life:							
Business management systems (i)	15% a.a.	528,559	(322,408)	206,151	518,248	(280,425)	237,823
Without defined useful life:							
Brands, rights and patents	-	1,016	-	1,016	1,016	-	1,016
Goodwill in the acquisition of subsidiaries (ii)	-	53,862	-	53,862	53,862	-	53,862
Projects in progress	-	79,101	-	79,101	99,191	-	99,191
Provision for impairment of business management systems	-	-	-	-	(20,810)	-	(20,810)
		<u>662,538</u>	<u>(322,408)</u>	<u>340,130</u>	<u>651,507</u>	<u>(280,425)</u>	<u>371,082</u>

	Average rate of amortization	Consolidated					
		09/30/2024			12/31/2023		
		Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
With defined useful life:							
Business management systems (i)	15% a.a.	625,084	(377,000)	248,084	604,680	(323,424)	281,256
Customer portfolio	33% a.a.	374	(374)	-	374	-	374
Without defined useful life:							
Brands, rights and patents	-	1,016	-	1,016	1,016	-	1,016
Goodwill in the acquisition of subsidiaries (ii)	-	136,678	-	136,678	136,678	-	136,678
Projects in progress	-	79,101	-	79,101	99,191	-	99,191
Provision for impairment of business management systems	-	-	-	-	(20,810)	-	(20,810)
		<u>842,253</u>	<u>(377,374)</u>	<u>464,879</u>	<u>821,129</u>	<u>(323,424)</u>	<u>497,705</u>

- (i) Refers to expenses incurred in the acquisition, development and implementation of business management systems, such as SAP/R3, systems related to the production process and systems related to the sales process.  
(ii) Goodwill on the acquisition of IOASYS, totaling R\$ 82,815, and of the merged company CBS - Companhia Brasileira de Sandálias S.A. totaling R\$ 53,862.





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**17. FORFAITING**

The Company has agreements with banks to structure transactions to offer advances on its receivables to its main suppliers. In this operation, suppliers transfer the right to receive the securities to the Bank in exchange for an advance against the receivable security. The Bank, then, becomes a creditor of the transaction and the Company settles the obligation on the date originally agreed-upon with its supplier. This operation does not change the terms, prices and conditions originally agreed with the supplier.

As this is not a financing transaction for the purchases of goods through financial institutions, this operation is presented in current liabilities under "Forfaiting". As of September 30, 2024, the amount is R\$ 146,786 in the Parent Company and Consolidated (R\$ 159,889 in the Parent Company and Consolidated as of December 31, 2023).

**18. LOANS AND FINANCING**

	Currency	Index and annual interest rate	Parent Company		Consolidated	
			09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>In Reais:</b>						
FNE (BNB) (a)		7.16%	221,039	222,946	221,039	222,946
Finame (b)		6.00%	-	640	-	640
Debentures (c)		CDI + 1.40%	825,462	801,403	825,462	801,403
NCE (d)		CDI + 1.47%	-	206,404	-	206,404
<b>Total in Reais</b>			<b>1,046,501</b>	<b>1,231,393</b>	<b>1,046,501</b>	<b>1,231,393</b>
<b>In foreign currency:</b>						
BNDES Exim – Alpargatas S/A (e)	USD	VC + 6.07% a.a.	193,666	150,177	149,971	150,177
Working Capital – Alpa Europa (f)	EUR	Euribor 1M + 1.00%	-	-	15,706	334
	EUR	Euribor 1M + 1.80%	-	-	18,216	-
Working Capital – Alpa Shanghai (g)	RMB	LPR + 0.55%	-	-	7,452	6,815
Working Capital – Alpa USA (h)	USD	SOFR 3M + 1.80%	-	-	136,228	96,886
<b>Total foreign currency</b>			<b>149,971</b>	<b>150,177</b>	<b>327,573</b>	<b>254,212</b>
<b>Grand total</b>			<b>1,196,472</b>	<b>1,381,570</b>	<b>1,374,074</b>	<b>1,485,605</b>
Current liabilities			59,657	23,402	237,259	127,437
Non-current liabilities			1,136,815	1,358,168	1,136,815	1,358,168

- (a) Financing obtained by the Parent Company from Banco do Nordeste in September 2022 of R\$ 19,200 for a term of 96 months and R\$ 204,000 in October 2022 for a term of 120 months. These resources were allocated for the acquisition of machinery, equipment, and modernization of industrial plants (ILEP Project) and the guarantees are backed by a Bank letter of guarantee.
- (b) Loans and financing related to FINAME were raised by the parent company between 2010 and 2014, to finance the purchase of equipment for improving and increasing production. Such loans are amortized monthly. All loans raised were settled in August 2024.
- (c) In December 2022, the Company carried out the 2<sup>nd</sup> issue of simple debentures, non-convertible into shares, of the unsecured type, in up to two series. The Issue consisted of 800,000 Debentures in up to two series. The total value of the placement is R\$ 800,000, of which R\$ 550,000 corresponds to the first series Debentures, with a maturity period of five years as of the issue date, therefore maturing on December 12, 2027, and the second Debentures of R\$ 250,000 and a maturity of seven years from the issue date, therefore maturing on December 12, 2029. The total net funds raised through the Issue will be used to amortize, as the case may be, debts, financing of working capital and ordinary management of its businesses.
- (d) In September 2023, the parent company contracted a NCE totaling of R\$ 200,000, remunerated at CDI rate + 1.47%, with Banco do Bradesco S.A., with the purpose of investing in the production of goods or services to be exported. Interest will be paid every six months as of the date of issue, and the principal amount will be repaid upon maturity of the operation in September 2025. However, in September 2024, a prepayment of R\$ 150,000 was made, followed by payment of the remaining balance of R\$ 50,000 in September 2024, fully settling the NCE.
- (e) In July 2023, the parent company contracted the BNDES Exim Pré Embarque (Exim Pre-Shipment) facility of US\$ 30,000 from Safra bank. At the same time, a swap was contracted, converting the financial charges from foreign currency denominated + 6.07% p.a. to R\$ and CDI + 1.40%. Interest payments occur quarterly as of the start date of the contract and principal amortization will occur monthly from August 2026 until maturity in July 2027. Proceeds are for the production of goods for export.
- (f) In January 2024, the subsidiary Alpa Europa renewed its revolving credit facility with Bank of America, with a term of 12 months and a limit of EUR 3 million, with a new maturity in January 2025. There was another contract in March 2023 totaling EUR 2 million with Caixa Bank S.A., maturing in February 2025, to meet cash requirements during the low season. The subsidiary draws down on these facilities according to its working capital needs.
- (g) In January 2024, the subsidiary Alpa Shanghai renewed its working capital facility totaling CNY 30 million and LPR rate + 0.55% p.a., with the next maturity in January 2025. The subsidiary draws down on these facilities according to its working capital needs.

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(h) In January 2024, the subsidiary Alpa USA renewed a revolving credit facility with a maximum value of USD 25 million to support its working capital. In September 2024, this facility was increased to USD 35 million, maturing in March 2027. The subsidiary draws down on this facility according to its cash needs.

Changes in balance of period ended September 30, 2024 are as follows:

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balance at December 31, 2023</b>	<b>1,381,570</b>	<b>1,485,605</b>
Borrowings	-	130,218
Payment of principal	(208,822)	(286,199)
Interest payment	(87,627)	(94,668)
Provision for interest	111,351	119,624
Exchange-rate change	-	19,494
<b>Balance at September 30, 2024</b>	<b>1,196,472</b>	<b>1,374,074</b>

The maturities for the installment recorded in non-current liabilities are as follows:

	<b>Parent Company and Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
≤02 years	52,917	228,299
02-05 years	879,995	904,752
>05 years	203,903	225,117
	<b>1,136,815</b>	<b>1,358,168</b>

As of September 30, 2024, there are no assets allocated to secure loans and financing.

**Contractual covenants**

September 30, 2024, debentures held by the Company contained restrictive covenants that establish financial (Net Debt/normalized EBITDA over 12 months equal to or lower than 3x) and non-financial obligations by the Company and its subsidiaries Net Debt means the amount of bank loans and financing minus cash and cash equivalents.

The Company and its subsidiaries complied with these clauses.

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**19. TAX LIABILITIES**

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
ICMS	-	-	274	771
PIS and COFINS	1,048	964	1,052	969
Income tax and social contribution	14,022	-	14,084	69
Social security contribution on gross revenue	5,449	4,987	5,449	4,987
INSS - Third parties	855	1,509	869	1,509
Provision for taxes on inventory losses				
ICMS	12,105	10,371	12,105	10,371
PIS and COFINS	6,968	7,005	6,968	7,005
CIDE	90	849	98	857
Income tax payable – Third parties	213	330	217	334
ISS payable - Third parties	499	711	505	716
Alpargatas Spain taxes	-	-	2,358	1,450
Alpargatas USA taxes	-	-	951	-
Alpargatas China taxes	-	-	3,361	1,679
Other	282	4,727	390	4,925
	<b>41,531</b>	<b>31,453</b>	<b>48,681</b>	<b>35,642</b>
Current	41,531	31,453	48,681	35,642
Non-current	867	1,181	867	1,181

**20. PROVISIONS AND OTHER LIABILITIES**

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Royalties payable	12,716	9,229	12,716	9,229
Freight payable	20,970	20,435	29,247	27,319
Advertising payable	16,611	18,839	30,347	23,974
Sales commissions and incentives	2,595	2,067	12,042	4,683
Advance from customers	8,125	9,255	14,038	17,640
Provision for indemnities	-	4,883	-	4,883
Provision for logistics services	2,131	2,157	2,131	2,157
Provision for payment of advisory services	-	22,663	-	22,663
Services payable - EMEA	-	-	11,474	9,327
Services payable – India	-	-	393	353
Services payable – US	-	-	7,462	2,354
Services payable - Hong Kong	-	-	10,917	4,812
Other accounts payable (outsourced services, concessionaires and other)	12,897	12,133	11,919	17,963
	<b>76,045</b>	<b>101,661</b>	<b>142,686</b>	<b>147,357</b>

**21. LABOR AND SOCIAL SECURITY OBLIGATIONS**

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Salaries payable	13,332	9,897	16,687	12,297
Provision for vacation and 13 <sup>th</sup> salary	68,302	42,805	75,119	48,593
Provision for profit sharing program	37,606	-	51,782	-
Social charges	11,133	9,809	13,986	13,011
	<b>130,373</b>	<b>62,511</b>	<b>157,574</b>	<b>73,901</b>

## ALPARGATAS S.A.

Notes to the interim financial information

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

In thousands of reais

## 22. RELATED PARTIES

### 22.1. Balances with subsidiaries

Balances receivable and payable from subsidiaries transactions:

	Parent Company Assets		Parent Company Liabilities	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Alpargatas Europe S.L.U. - Spain	29,496	-	(12,249)	(11,839)
Alpargatas Asia Ltd. - Hong Kong	5,349	-	-	-
Alpargatas USA Inc. - United States	7,587	-	-	-
Ioasys Desenvolvimento de Software Ltda	-	-	(1,381)	(1,192)
Alpargatas Colombia S.A.S.	592	-	-	-
<b>Total</b>	<b>43,024</b>	<b>-</b>	<b>(13,630)</b>	<b>(13,031)</b>

(i) Mainly represented by accounts payable and receivable for royalties and backoffice services.

	Parent Company Trade accounts receivable		Parent Company Suppliers	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Alpargatas USA Inc. - United States	88,467	65,493	-	-
Alpargatas Europe S.L.U. - Spain	209,258	139,499	-	-
Alpargatas Colombia SAS	27,453	19,824	-	-
Alpargatas Trading (Shanghai) Co. Ltd.	1,643	405	-	-
Alpargatas Asia Ltd. - Hong Kong	893	6,052	-	-
Ioasys Desenvolvimento de Software Ltda	-	-	3,884	6,164
<b>Total</b>	<b>327,714</b>	<b>231,273</b>	<b>3,884</b>	<b>6,164</b>

### 22.2. Transactions with subsidiaries with effect in income (loss) for the period

Transactions made with subsidiaries are shown below:

	Sales of products				Purchase of Products			
	07/01 a	01/01 a	07/01 a	01/01 a	07/01 a	01/01 a	07/01 a	01/01 a
	09/30/2024	09/30/2024	09/30/2023	09/30/2023	09/30/2024	09/30/2024	09/30/2023	09/30/2023
Alpargatas S.A. (i)	33,192	153,930	65,266	246,007	-	-	-	-
Alpa USA Inc.	-	-	-	-	6,574	14,368	8,430	16,683
Alpa Europa	-	-	-	-	16,756	80,188	26,128	141,358
Alpa Colombia	-	-	-	-	1,889	13,320	1,447	7,530
Alpa Índia	-	-	-	-	-	-	-	-
Alpa Shanghai	-	-	-	-	17	4,164	408	1,420
Alpa Hong Kong	-	-	-	-	7,956	41,890	28,853	79,016
<b>Total</b>	<b>33,192</b>	<b>153,930</b>	<b>65,266</b>	<b>246,007</b>	<b>33,192</b>	<b>153,930</b>	<b>65,266</b>	<b>246,007</b>

(i) Substantially comprises sales of flip flops of "Havaianas" trademark to the foreign subsidiaries, in view of the operations model, and the distribution channel format defined for the Company's foreign operations, in which products are manufactured in Brazil and then sold to foreign subsidiaries, where they are resold.

## ALPARGATAS S.A.

### Notes to the interim financial information

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	Other revenues				Other expenses			
	07/01 a	01/01 a	07/01 a	01/01 a	07/01 a	01/01 a	07/01 a	01/01 a
	09/30/2024	09/30/2024	09/30/2023	09/30/2023	09/30/2024	09/30/2024	09/30/2023	09/30/2023
Alpargatas S.A.	12,543	43,024	-	-	4,016	12,361	-	-
Alpa USA (i)	-	-	-	-	3,123	7,587	-	-
Alpa Europa (i)	-	-	-	-	8,513	29,496	-	-
Alpa Colômbia (i)	-	-	-	-	160	592	-	-
Alpa Hong Kong (i)	-	-	-	-	747	5,349	-	-
Ioasys (ii)	4,016	12,361	-	-	-	-	-	-
	<b>16,559</b>	<b>55,385</b>	<b>-</b>	<b>-</b>	<b>16,559</b>	<b>55,385</b>	<b>-</b>	<b>-</b>

(i) Royalties due from subsidiaries for the sale of "Havaianas" brand products.

(ii) Technology services provided by Ioasys for Alpargatas Brasil.

During the period ended September 30, 2024, the Company did not record any write-off or provision for expected loss for balances receivable of foreign subsidiaries.

## 22.3. Related party transactions

### Parent Company and Consolidated Liabilities (i)

	09/30/2024	12/31/2023
Banco Itaú-Unibanco	563,324	548,576

	Parent Company and Consolidated Revenue (ii)				Parent Company and Consolidated Expense (iii)			
	07/01 a	01/01 a	07/01 a	01/01 a	07/01 a	01/01 a	07/01 a	01/01 a
	09/30/2024	09/30/2024	09/30/2023	09/30/2023	09/30/2024	09/30/2024	09/30/2023	09/30/2023
Banco Itaú-Unibanco	-	-	252	4,132	14,289	42,496	21,043	55,730

(i) The amounts refer to Finame, Forfeiting at Alpargatas S.A.

(ii) Refer to gains from interest earning bank deposits.

(iii) Refer to expenses with interest on loans.

As of September 30, 2024, except for collateral and the guarantees granted to support the loans and financing operations, the Company and its subsidiaries had no other collaterals and guarantees offered to the related parties.

## 22.4. Remuneration of key management personnel

The Directors' fees are as follows:

Remuneration	Parent Company and Consolidated					
	09/30/2024			09/30/2023		
	Fixed	Variable	Total	Fixed	Variable	Total
Board of Directors / Audit Committee	4,788	-	4,788	5,558	-	5,558
Directors	7,975	5,823	13,798	17,292	-	17,292
	<b>12,763</b>	<b>5,823</b>	<b>18,586</b>	<b>22,850</b>	<b>-</b>	<b>22,850</b>

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In addition to the Directors' fees, during the six-month period ended September 30, 2024, the Company made contributions to the private pension plan totaling R\$ 100 (R\$ 100 in nine-month period ended September 30, 2023) on behalf of the statutory directors and regarding the long-term incentive plan, charging a provision of R\$ 2,805 (reversal of expense of R\$ 28,405 in the nine-month period ended September 30, 2023 since targets were not attained).

**23. PROVISION FOR TAX, CIVIL AND LABOR CONTINGENCIES**

The Company and its subsidiaries are parties to tax, civil and labor lawsuits, arising from tax assessment notices issued by tax authorities, third-party and former employees claims, or actions and challenges. Provisions were made for these contingencies by Management, under the advice of its legal counsel, when the risk of any loss is considered probable. These provisions are shown as follows:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Labor claims (i)	22,756	15,336	22,756	15,336
Tax lawsuits	-	25	-	25
Civil lawsuits	746	568	746	568
<b>Total</b>	<b>23,502</b>	<b>15,929</b>	<b>23,502</b>	<b>15,929</b>
Judicial deposits	(4,293)	(4,982)	(4,293)	(4,982)
<b>Net total</b>	<b>19,209</b>	<b>10,947</b>	<b>19,209</b>	<b>10,947</b>
Current	13,847	5,738	13,847	5,738
Non-current	5,362	5,209	5,362	5,209

(i) Refer to the claims filed against the Company and its subsidiaries by former employees, for severance payment, extras, overtime, and allowances.

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

	<b>Parent Company and Consolidated</b>			
	<b>Labor</b>	<b>Tax</b>	<b>Civil</b>	<b>Total</b>
<b>Balance at December 31, 2023</b>	<b>10,354</b>	<b>25</b>	<b>568</b>	<b>10,947</b>
Additions/(reversals)	36,441	1,023	690	<b>38,154</b>
Payments	(28,332)	(1,048)	(512)	<b>(29,892)</b>
<b>Balance at September 30, 2024</b>	<b>18,463</b>	<b>-</b>	<b>746</b>	<b>19,209</b>

**ALPARGATAS S.A.**

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**23.1. Possible risk of loss (not provisioned)**

Contingent liabilities with risk of loss classified as possible:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Tax:				
CSLL and IRPJ (i)	14,231	13,884	14,231	13,884
Royalties (ii)	13,798	13,320	13,798	13,320
PIS/COFINS credit (iii)	3,735	3,619	3,735	3,619
Other	20,384	15,902	20,384	15,902
<b>Total tax</b>	<b>52,148</b>	<b>46,725</b>	<b>52,148</b>	<b>46,725</b>
Cíveis (iv)	35,955	35,086	35,955	35,247
Labor	43,789	60,991	43,789	60,991
<b>Grand total</b>	<b>131,892</b>	<b>142,802</b>	<b>131,892</b>	<b>142,963</b>

(i) Tax assessment notice related to the non-approval of offsets of tax debits against IRPJ and CSLL debits.

(ii) Tax assessment notice aimed at collecting II, IPI, PIS-Import and COFINS-Import on amounts remitted abroad as royalties.

(iii) Disallowance of offsets against tax credits mostly deriving from freight transactions.

(iv) Refer mainly to indemnity lawsuits.

**24. EMPLOYEE BENEFITS****24.1. Retirement plans**

The Company sponsors a retirement plan for all employees, using the closed supplementary pension entity, ALFAPREV - Sociedade de Previdência Complementar, a defined contribution private pension plan, in which the participant makes a contribution and the Company complements it. This includes a single-life annuity and pension plan for a certain former employees (no new participants).

As of September 30, 2024, actuarial assets referring to these plans, deriving from excess investments in relation to actuarial liabilities is R\$ 9,246.

**24.2. Long-term incentive plan****a) Restricted stock option plan**

The restricted share plan was approved on Extraordinary General Meeting held on March 20, 2019, to grant restricted shares as part of the remuneration structure of the Company in order to attract, motivate and retain executives of the Company and/or its subsidiaries, as well as align their interests to the interests of the Company, its subsidiaries and of its shareholders, fostering the acceleration of the Company's growth strategy.

The plan was implemented by programs granted to executives and execution of Individual Agreements between the Company and the Participants, specifying the number of restricted shares received and other conditions, mandating continuity of employment and/or administrator relationship for periods of five years, in relation to the first lot of granting of Restricted Shares, and ten years, in relation to the second lot of granting of Restricted Shares, from the signing of the respective Individual Agreement and subject to the compliance of the target of minimum appreciation of the Restricted Shares corresponding to the accumulated IPCA + 3% per annum on the grant price per preferred share; the participant will acquire the right to become the holder of the restricted shares, net of taxes after due taxation, subject to the termination assumptions provided for in the plan.

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In addition to the Maximum Number of Restricted Shares, the Company will, pursuant to the terms and conditions of the Plan and Program, deliver to the Participant 0.30 additional preferred share to each preferred share eventually acquired by the Participant during the effective term of the Program, respecting the maximum limit set forth in the contract.

The plan may: (a) through decision of the Extraordinary Shareholders' Meeting; (b) when the Company's public company registration is cancelled; (c) when the Company's preferred shares are no longer traded in the over-the-counter market, organized market, or the stock exchanges; (d) should the Company be dissolved and wound up; or (e) after 10 years counted as of the date Plan was approved.

**b) Membership Program – Discretionary plan**

During the Extraordinary General Meeting held on October 15, 2019, new restricted stock plan was approved to provide beneficiaries selected by the board of directors with the opportunity to receive restricted stock, in order to: (a) Beneficiary retention; and (b) the concept of meritocracy and appreciation of the Company's performance and potential growth.

The grant was carried out upon the execution of agreements by and between the Company and beneficiaries, which specified the number of shares and the terms and conditions for acquisition of the restricted stock related rights. The number of shares granted took into account the salaries targets set out and approved in the Company's remuneration policy, as well as the latest performance and potential evaluation or type of individual evaluation previously defined and approved by the board of directors, so as to define the number of shares that was granted to the beneficiary.

The beneficiaries' rights, particularly the one concerning the effective receipt of the ownership of such shares, will be fully acquired only if the beneficiary (i) remains continuously employed as a manager, officer, or employee of the Company or of a company under its control, as the case may be, during the grace period and, cumulatively, (ii) the price of the preferred share issued by the Company at the grace period end date represents an appreciation in relation to the price equivalent to the average price of the preferred share (ALPA4) in the 30 trading sessions immediately prior to the grant date, in an amount higher than the changes in the IPCA/IBGE rate in the grace period in question plus 3% per year, subject to adjustments arising from any stock splits, reverse stock splits and/or other events that may affect the aforementioned price comparison, as calculated and defined by the Board of Directors.

The plan came into force on the date of its approval and will so remain for an indefinite period of time, although it may be extinguished at any time if thus resolved by the Annual Shareholders' Meeting.

**c) Partner program – Matching Plan**

As of October 15, 2019, the Stock Option Plan (Matching Program) was approved during the Extraordinary General Meeting. This Plan is aimed to provide the beneficiaries selected by the board of directors with the opportunity to receive matching shares provided that, among other conditions, these beneficiaries invest funds as authorized in the purchase and holding of own shares at their own risk and expense, in order to: (a) align the beneficiaries' interests with those of the Company's shareholders and the companies under its control; and (b) encourage beneficiaries to remain at the Company or at the companies under its control.

The Board of Directors will select those beneficiaries eligible to take part in the plan. The base will be comprised of employees who received short-term incentives in the grant year.

The granting of matching shares will be carried out through the execution of Grant Agreements between the Company and the Beneficiaries, which shall specify, without prejudice to other conditions determined by the Board of Directors, the number of matching shares to be granted and terms and conditions to acquire rights related to matching shares.

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The beneficiaries' rights in connection with the matching shares, especially the right to effectively receive the ownership of such shares, will be fully acquired only if the beneficiaries (i) remain continuously bound as administrators, directors, or employees of the Company or of a company under its control, as the case may be, and, cumulatively, (ii) hold the full and legal title and ownership of own shares for the entire period from the grant date to the third anniversary of the grant date, when all matching shares will then be vested.

The plan came into force on the date of its approval and will so remain for an indefinite period of time, although it may be extinguished at any time if thus resolved by the Annual Shareholders' Meeting.

**d) Accounting impact**

The balances of the provision recorded in liabilities and the amount recorded in the shareholders' equity are as follows:

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/2024</u>	<u>12/31/2023</u>	<u>09/30/2024</u>	<u>12/31/2023</u>
Current liabilities	3,668	2,497	3,727	3,032
Non-current liabilities	4,593	4,764	6,300	6,546
Shareholders' equity	37,764	25,663	37,764	25,663

The accounting impact recorded in income (loss) for the period ended September 30, 2024 was an expense of R\$ 12,799 in the Parent Company and an expense of R\$ 13,180 in the Consolidated (expense of R\$ 24,889 in the same period of 2023 in the Parent Company and R\$ 26,057 in the Consolidated).

In shareholders' equity the impact was an increase of R\$ 12,101 for the period ended September 30, 2024 (decrease of R\$ 26,024 in the same period of 2023).

**24.3. Profit sharing**

The Company and its subsidiaries grant profit sharing to its employees related to the achievement of operating targets and specific objectives established and approved at the beginning of each year for each plant/unit. In the periods ended September 30, 2024 and 2023, the following amounts were recognized in income (loss):

	<u>Parent Company</u>				<u>Consolidated</u>			
	<u>07/01 a</u>	<u>01/01 a</u>	<u>07/01 a</u>	<u>01/01 a</u>	<u>07/01 a</u>	<u>01/01 a</u>	<u>07/01 a</u>	<u>01/01 a</u>
	<u>09/30/2024</u>	<u>09/30/2024</u>	<u>09/30/2023</u>	<u>09/30/2023</u>	<u>09/30/2024</u>	<u>09/30/2024</u>	<u>09/30/2023</u>	<u>09/30/2023</u>
Profit sharing program	17,889	36,682	(7,103)	1,110	25,815	52,163	(7,021)	1,457

(i) Amount does not include the variable Management compensation, as disclosed in Note 22.4

This obligation is recorded in "Salaries and social charges payable" group, in current liabilities. The expense is calculated under "Cost of Products Sold", "Selling Expenses" and "General and Administrative Expenses" captions.

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**25. SHAREHOLDERS' EQUITY****25.1. Capital**

On April 26, 2024, the Annual Shareholders' Meeting approved (i) the capital increase through the capitalization of the Tax Incentive Reserve totaling R\$ 1,718,926, (ii) Use of legal reserve for the absorption of part of the accumulated deficit up to December 31, 2023, totaling R\$ 87,187, by the Legal Reserve, and (iii) the reduction of the capital to absorb the remaining losses of R\$ 1,779,169. The capital increase/decrease did not result in any changes in the quantities of shares or the rights related to them.

Capital paid-up on September 30, 2024 is R\$ 3,906,885 (R\$ R\$ 3,967,128 on December 31, 2023), represented by 683,062,222 registered shares with no par value, of which 339,510,689 are common and 343,551,533 are preferred.

Subscribed and paid-in capital have the following ownership interest as of September 30, 2024 and December 31, 2023:

Shareholders	Common shares		Preferred shares		09/30/2024	
	Quantity	%	Quantity	%	Quantity	Total
						%
Controlling shareholders (Itaúsa, Cambuhy I and Cambuhy Alpa)	296,549,009	87.35	131,177,522	38.18	427,726,531	62.62
Administrators:						
Board of Directors	31,562,190	9.30	38,232,532	11.13	69,794,722	10.22
Statutory Executive Board	-	-	1,153,281	0.34	1,153,281	0.17
Other shareholders	11,399,458	3.36	166,347,317	48.42	177,746,775	26.02
Treasury	32	0.00	6,640,881	1.93	6,640,913	0.97
<b>Total</b>	<b>339,510,689</b>	<b>100.00</b>	<b>343,551,533</b>	<b>100.00</b>	<b>683,062,222</b>	<b>100.00</b>

Shareholders	Common shares		Preferred shares		12/31/2023	
	Quantity	%	Quantity	%	Quantity	Total
						%
Controlling shareholders (Itaúsa, Cambuhy I and Cambuhy Alpa)	296,549,009	87.35	131,181,245	38.18	427,730,254	62.62
Administrators:						
Board of Directors	31,562,190	9.30	27,098,032	7.89	58,660,222	8.59
Statutory Executive Board	-	-	612,666	0.18	612,666	0.09
Other shareholders	11,399,458	3.35	176,733,968	51.44	188,133,426	27.54
Treasury	32	0.00	7,925,622	2.31	7,925,654	1.16
<b>Total</b>	<b>339,510,689</b>	<b>100.00</b>	<b>343,551,533</b>	<b>100.00</b>	<b>683,062,222</b>	<b>100.00</b>

**25.2. Treasury shares**

As of September 30, 2024, the Company has 6,640,913 treasury shares at an average cost of R\$ 6.9503 (7,925,654 at the average cost of R\$ 6.9884 as of December 31, 2023). During the period ended September 30, 2024, 1,284,741 treasury shares were transferred to participants in the short and long-term incentive program (786,526 shares in the period ended December 31, 2023).

**25.3. Dividends and interest on own capital**

Shareholders are guaranteed, every year, a minimum dividend of 25% of net income for the year, after appropriations to the federal tax incentive and other, calculated under the terms of Corporation law and by-laws.

In the nine-month period ended September 30, 2024, Management did not declare dividends or interest on own capital and dividends.

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**25.4. Profit reserves***Tax incentive reserve*

During the period ended on September 30, 2024, the Company did not allocate any amount to the tax incentive reserve.

*Legal reserve*

The legal reserve is appropriated at the rate of 5% of the net income under current legislation, up to the limit of 20% of the capital after deduction of tax incentives.

**26. NET OPERATING REVENUE**

	Parent Company				Consolidated			
	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023
Gross operating revenue:								
Domestic market	980,234	2,581,458	850,509	2,217,494	990,765	2,611,518	858,203	2,241,252
Foreign market	53,725	186,922	77,543	276,070	244,476	947,007	208,628	975,782
	<b>1,033,959</b>	<b>2,768,380</b>	<b>928,052</b>	<b>2,493,564</b>	<b>1,235,241</b>	<b>3,558,525</b>	<b>1,066,831</b>	<b>3,217,034</b>
Refunds and rebates (i)	(31,476)	(101,999)	(33,500)	(98,766)	(64,293)	(218,931)	(63,064)	(194,309)
Sales taxes (ii)	(131,662)	(348,514)	(105,557)	(291,533)	(133,345)	(353,694)	(107,617)	(297,730)
<b>Net operating revenue</b>	<b>870,821</b>	<b>2,317,867</b>	<b>788,995</b>	<b>2,103,265</b>	<b>1,037,603</b>	<b>2,985,900</b>	<b>896,150</b>	<b>2,724,995</b>

(i) Includes commercial agreements with certain customers that allow special discounts.

(ii) Includes ICMS tax incentives (Note 4).

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**27. EXPENSES BY NATURE**

The Company presents in the statement of operations a classification of expenses based on their function. The information on expense by nature is as follows:

	Parent Company				Consolidated																																																																																																																																																																																																																																																															
	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023																																																																																																																																																																																																																																																												
Cost of goods sold:																																																																																																																																																																																																																																																																				
Raw material and material	283,067	767,762	313,921	770,836	312,945	899,082	323,614	882,229																																																																																																																																																																																																																																																												
Salaries, social charges and benefits	139,625	400,534	127,484	419,529	143,158	410,386	131,394	433,474																																																																																																																																																																																																																																																												
Depreciation	25,529	79,836	21,861	62,954	25,715	80,296	22,100	63,671																																																																																																																																																																																																																																																												
Other costs	45,605	152,370	41,613	166,008	61,249	196,795	55,900	215,983		<b>493,826</b>	<b>1,400,502</b>	<b>504,879</b>	<b>1,419,327</b>	<b>543,067</b>	<b>1,586,559</b>	<b>533,008</b>	<b>1,595,357</b>	Selling expenses:									Salaries, social charges and benefits	18,000	58,188	21,336	75,460	56,444	165,895	55,940	190,233	Profit sharing	4,052	6,798	-	-	11,977	22,087	-	-	Loss on accounts receivable	1,648	6,170	6,009	12,228	5,214	12,520	8,816	17,180	Freight	31,560	93,646	27,772	78,804	45,925	144,621	43,088	141,573	Advertising and publicity	58,568	174,556	32,008	143,141	99,519	310,442	63,927	250,395	Commissions	3,654	9,439	3,279	7,671	9,846	42,078	7,479	33,944	Depreciation	3,126	9,981	3,204	9,661	12,855	36,944	9,444	29,205	Royalties	11,217	27,141	7,740	23,527	11,217	27,148	7,653	23,321	Outsourced services	10,097	30,363	7,128	24,760	22,971	66,715	19,073	58,055	Rentals / Lease	709	2,057	726	2,410	2,901	8,449	4,402	12,550	Travel expenses	1,698	3,449	654	3,673	4,240	8,954	1,987	9,227	Storage expenses	318	4,543	1,224	6,931	15,228	49,107	16,303	64,197	Packaging	5,555	23,342	11,249	32,684	5,545	27,469	10,487	35,137	Logistic services	7,154	18,357	7,694	17,821	7,665	19,476	8,701	21,583	Other	5,117	18,063	8,707	32,322	16,264	48,210	15,857	53,360		<b>162,473</b>	<b>486,093</b>	<b>138,730</b>	<b>471,093</b>	<b>327,811</b>	<b>990,115</b>	<b>273,157</b>	<b>939,960</b>	General and administrative:									Salaries, social charges and benefits	23,243	70,008	23,628	71,322	23,237	70,008	23,628	71,322	Profit sharing	6,334	15,908	-	-	6,334	15,908	-	-	Management fees	5,460	18,586	(6,222)	12,982	5,460	18,586	(6,222)	12,982	Outsourced services	18,211	66,106	21,190	59,389	18,211	66,106	21,190	59,389	Depreciation	2,157	6,523	2,145	6,247	2,157	6,523	2,145	6,247	Rent and condominium	129	404	123	464	129	404	123	464	IT maintenance	1,943	5,753	2,845	7,609	1,943	5,753	2,845	7,609	Other	7,120	18,048	2,661	14,108	7,163	18,087	3,097	14,545		<b>64,597</b>	<b>201,336</b>	<b>46,370</b>	<b>172,121</b>	<b>64,634</b>	<b>201,375</b>	<b>46,806</b>	<b>172,558</b>
	<b>493,826</b>	<b>1,400,502</b>	<b>504,879</b>	<b>1,419,327</b>	<b>543,067</b>	<b>1,586,559</b>	<b>533,008</b>	<b>1,595,357</b>																																																																																																																																																																																																																																																												
Selling expenses:																																																																																																																																																																																																																																																																				
Salaries, social charges and benefits	18,000	58,188	21,336	75,460	56,444	165,895	55,940	190,233																																																																																																																																																																																																																																																												
Profit sharing	4,052	6,798	-	-	11,977	22,087	-	-																																																																																																																																																																																																																																																												
Loss on accounts receivable	1,648	6,170	6,009	12,228	5,214	12,520	8,816	17,180																																																																																																																																																																																																																																																												
Freight	31,560	93,646	27,772	78,804	45,925	144,621	43,088	141,573																																																																																																																																																																																																																																																												
Advertising and publicity	58,568	174,556	32,008	143,141	99,519	310,442	63,927	250,395																																																																																																																																																																																																																																																												
Commissions	3,654	9,439	3,279	7,671	9,846	42,078	7,479	33,944																																																																																																																																																																																																																																																												
Depreciation	3,126	9,981	3,204	9,661	12,855	36,944	9,444	29,205																																																																																																																																																																																																																																																												
Royalties	11,217	27,141	7,740	23,527	11,217	27,148	7,653	23,321																																																																																																																																																																																																																																																												
Outsourced services	10,097	30,363	7,128	24,760	22,971	66,715	19,073	58,055																																																																																																																																																																																																																																																												
Rentals / Lease	709	2,057	726	2,410	2,901	8,449	4,402	12,550																																																																																																																																																																																																																																																												
Travel expenses	1,698	3,449	654	3,673	4,240	8,954	1,987	9,227																																																																																																																																																																																																																																																												
Storage expenses	318	4,543	1,224	6,931	15,228	49,107	16,303	64,197																																																																																																																																																																																																																																																												
Packaging	5,555	23,342	11,249	32,684	5,545	27,469	10,487	35,137																																																																																																																																																																																																																																																												
Logistic services	7,154	18,357	7,694	17,821	7,665	19,476	8,701	21,583																																																																																																																																																																																																																																																												
Other	5,117	18,063	8,707	32,322	16,264	48,210	15,857	53,360																																																																																																																																																																																																																																																												
	<b>162,473</b>	<b>486,093</b>	<b>138,730</b>	<b>471,093</b>	<b>327,811</b>	<b>990,115</b>	<b>273,157</b>	<b>939,960</b>																																																																																																																																																																																																																																																												
General and administrative:																																																																																																																																																																																																																																																																				
Salaries, social charges and benefits	23,243	70,008	23,628	71,322	23,237	70,008	23,628	71,322																																																																																																																																																																																																																																																												
Profit sharing	6,334	15,908	-	-	6,334	15,908	-	-																																																																																																																																																																																																																																																												
Management fees	5,460	18,586	(6,222)	12,982	5,460	18,586	(6,222)	12,982																																																																																																																																																																																																																																																												
Outsourced services	18,211	66,106	21,190	59,389	18,211	66,106	21,190	59,389																																																																																																																																																																																																																																																												
Depreciation	2,157	6,523	2,145	6,247	2,157	6,523	2,145	6,247																																																																																																																																																																																																																																																												
Rent and condominium	129	404	123	464	129	404	123	464																																																																																																																																																																																																																																																												
IT maintenance	1,943	5,753	2,845	7,609	1,943	5,753	2,845	7,609																																																																																																																																																																																																																																																												
Other	7,120	18,048	2,661	14,108	7,163	18,087	3,097	14,545																																																																																																																																																																																																																																																												
	<b>64,597</b>	<b>201,336</b>	<b>46,370</b>	<b>172,121</b>	<b>64,634</b>	<b>201,375</b>	<b>46,806</b>	<b>172,558</b>																																																																																																																																																																																																																																																												

(i) During the quarter ended September 30, 2023, an amount referring to severance pay was reclassified to other operating expenses.

**28. OTHER OPERATION INCOME (EXPENSES), NET**

	Parent Company				Consolidated			
	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023
Other operating income:								
Gain on the sale of property, plant and equipment	-	-	77	508	98	153	92	604
Favorable outcome on lawsuit	2,339	10,337	2,522	3,727	2,339	10,337	2,522	3,727
Revenue from sale of energy	289	929	-	-	318	929	-	-
Revenue from royalties – Group companies	9,868	35,833	306	939	-	-	306	939
Other	1,760	4,239	312	4,825	1,192	3,069	3,337	8,300
	<b>14,256</b>	<b>51,338</b>	<b>3,217</b>	<b>9,999</b>	<b>3,947</b>	<b>14,488</b>	<b>6,257</b>	<b>13,570</b>
Other operating expenses:								
Amortization of intangible assets	(17,262)	(49,954)	(16,262)	(40,187)	(19,414)	(56,510)	(19,823)	(50,673)
Long-term incentive plan (Note 24.2)	(2,323)	(12,799)	(331)	24,889	(2,075)	(13,180)	(164)	26,057
Outsourced services	(2,078)	(7,883)	(2,489)	(5,504)	(2,078)	(8,134)	(2,895)	(6,634)
Provision for losses of receivable on sale of subsidiary (i)	-	-	-	(268,733)	-	-	-	(268,733)
Reversal of provision for Indemnity	-	-	(12,578)	5,603	-	-	-	-
Plant rationalization expenses	(861)	(8,556)	(1,787)	(15,027)	(861)	(8,556)	(1,787)	(15,027)
Corporate and commercial rationalization expenses	(4,539)	(8,674)	-	-	(9,733)	(15,181)	-	-
Taxes on royalty and backoffice service revenue - group companies	-	-	-	-	(1,088)	(3,735)	-	-
Other	(7,622)	(18,185)	(9,523)	(21,387)	(6,745)	(15,737)	(19,666)	(26,812)
	<b>(34,685)</b>	<b>(106,051)</b>	<b>(42,970)</b>	<b>(320,346)</b>	<b>(41,994)</b>	<b>(121,033)</b>	<b>(44,335)</b>	<b>(341,822)</b>
	<b>(20,429)</b>	<b>(54,713)</b>	<b>(39,753)</b>	<b>(310,347)</b>	<b>(38,047)</b>	<b>(106,545)</b>	<b>(38,078)</b>	<b>(328,252)</b>

(i) Refers to the Provision for loss on receivable from sale of subsidiary ASAIC (Note 11).

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**29. FINANCIAL INCOME AND EXPENSES, NET**

	Parent Company				Consolidated			
	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023	07/01 a 09/30/2024	01/01 a 09/30/2024	07/01 a 09/30/2023	01/01 a 09/30/2023
Financial income:								
Yields from interest earning bank deposits	29,906	83,780	12,731	39,206	31,053	87,509	12,972	39,608
Accrued income from accounts receivable, judicial deposits and tax credits	3,484	11,567	10,073	24,355	3,484	11,567	10,073	24,355
Interest receivable and other	1,369	2,761	3,682	6,806	1,748	3,950	4,616	7,903
	<b>34,759</b>	<b>98,108</b>	<b>26,486</b>	<b>70,367</b>	<b>36,285</b>	<b>103,026</b>	<b>27,661</b>	<b>71,866</b>
Financial expenses:								
Interest and charges on loans and financing	(33,943)	(111,351)	(38,632)	(107,744)	(37,073)	(119,624)	(40,151)	(112,614)
Tax on financial income	(1,686)	(4,434)	(1,227)	(3,349)	(1,686)	(4,434)	(1,227)	(3,349)
Tax on financial operations	(201)	(556)	(390)	(662)	(207)	(572)	(394)	(695)
Bank expenses	(87)	(1,124)	(5)	(38)	(1,555)	(4,493)	(1,565)	(3,643)
Interest payable	(1,106)	(3,167)	(2,276)	(9,002)	(1,115)	(3,176)	(1,945)	(4,354)
Interest from lease - IFRS 16	(3,476)	(10,684)	(3,801)	(11,065)	(3,762)	(11,479)	(4,053)	(11,887)
Other	(1,112)	(2,687)	(784)	(1,953)	(1,131)	(2,737)	(818)	(2,026)
	<b>(41,611)</b>	<b>(134,003)</b>	<b>(47,115)</b>	<b>(133,813)</b>	<b>(46,529)</b>	<b>(146,515)</b>	<b>(50,153)</b>	<b>(138,568)</b>
	<b>(6,852)</b>	<b>(35,895)</b>	<b>(20,629)</b>	<b>(63,446)</b>	<b>(10,244)</b>	<b>(43,489)</b>	<b>(22,492)</b>	<b>(66,702)</b>

**30. BUSINESS SEGMENTS**

The Company has a matrix management structure where sales revenue is analyzed by the main decision maker at several levels, because the products manufactured and sold by the Company and its subsidiaries are divided into footwear and clothing. Operations are managed by geographic segmentation with the following segregation: (i) Domestic operations: performance of the Company and its subsidiaries in Brazil and (ii) Foreign Operations: consolidated performance of the subsidiaries in the United States, Europe, Asia, Latin America and India, as well as direct exports.

Net revenue per segment is as follows in the period ended September 30, 2024:

- Domestic operations:
  - Brazil: 72,28%
- Foreign operations:
  - Sandálias Internacional: 27,72%

The segment performance was assessed based on net operating revenues, net revenues, and employed capital (total assets less current and non-current liabilities) in each segment. This measurement basis includes the financial effects, income tax and social contribution, depreciation and amortization.

Information is shown below:

Statement of operations accounts	07/01 to 09/30/2024					
	Net operating revenue	Net income	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	826,365	139,018	(43,811)	(5,507)	676	(522)
Foreign operations:						
Sandálias Internacional	211,238	(72,998)	(16,300)	(4,737)	4,700	7,366
Rothy's	-	(8,767)	-	-	-	-
	<b>1,037,603</b>	<b>57,253</b>	<b>(60,111)</b>	<b>(10,244)</b>	<b>5,376</b>	<b>6,844</b>

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

Statement of operations accounts						01/01 to 09/30/2024
	Net operating revenue	Net income	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	2,158,095	183,735	(133,802)	(27,171)	(1,140)	19,821
Foreign operations:						
Sandálias Internacional	827,805	(72,735)	(46,471)	(16,318)	37,757	(3,255)
Rothy's	-	(5,656)	-	-	-	-
	<b>2,985,900</b>	<b>105,344</b>	<b>(180,273)</b>	<b>(43,489)</b>	<b>36,617</b>	<b>16,566</b>

Statement of operations accounts						07/01 to 09/30/2023
	Net operating revenue	Net income	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	718,467	73,988	(39,183)	(14,017)	(711)	10,216
Foreign operations:						
Sandálias Internacional	177,683	(61,825)	(14,329)	(8,475)	9,150	10,900
Rothy's	-	(20,645)	-	-	-	-
	<b>896,150</b>	<b>(8,482)</b>	<b>(53,512)</b>	<b>(22,492)</b>	<b>8,439</b>	<b>21,116</b>

Statement of operations accounts						01/01 to 09/30/2023
	Net operating revenue	Net income	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	1,848,019	(104,802)	(107,402)	(48,327)	3,080	169,051
Foreign operations:						
Sandálias Internacional	876,976	(98,903)	(42,394)	(18,375)	(4,918)	6,916
Rothy's	-	(57,563)	-	-	-	-
	<b>2,724,995</b>	<b>(261,268)</b>	<b>(149,796)</b>	<b>(66,702)</b>	<b>(1,838)</b>	<b>175,967</b>

The table below presents equity balances as of September 30, 2024 and December 31, 2023:

Assets and liabilities	09/30/2023			12/31/2023		
	Total assets	Current and non-current liabilities	Addition to property, plant and equipment and intangible assets	Total assets	Current and non-current liabilities	Addition to property, plant and equipment and intangible assets
Domestic operations:						
Brazil	5,453,051	1,896,657	72,050	5,500,125	2,109,890	299,928
Foreign operations:						
Sandálias Internacional	1,166,128	765,623	8,774	827,264	490,032	32,065
	<b>6,619,179</b>	<b>2,662,280</b>	<b>80,824</b>	<b>6,327,389</b>	<b>2,599,922</b>	<b>331,993</b>

**31. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS****31.1. Sundry considerations and policies**

The management of financial instruments, including derivatives, is carried out by means of policies, definition of strategies and establishment of control systems, and are monitored by the Company's management.

The treasury procedures defined by the prevailing policy include monthly routines of projection and evaluation of the consolidated foreign exchange exposure of the Company and its subsidiaries, on which the decisions made by Management are based.

**31.2. Financial risk management**

The information regarding general considerations and policies was presented in the Company's parent company and consolidated financial statements for the year ended December 31, 2023 in Note 31.2, and remained unchanged for the three- and nine-month period ended September 30, 2024.

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

**31.3. Derivative financial instruments and hedge accounting***Fair value hedge*

The Company adopts hedge accounting for operations with derivative financial instruments (swaps), whose object of hedge is the risk of exchange-rate change on debts in foreign currency.

As of September 30, 2024, the Company had a position of derivative financial instruments (swaps) designated as hedge of debts in foreign currency, obtained through BNDES Exim Pré Embarque (Exim Pre-Shipment) Facility. The settlement corresponds to the present value on the settlement date.

	<u>09/30/2024</u>	<u>Consolidated</u> <u>12/31/2023</u>
<i>Swap</i>		
Hedged object (debt)	(170,235)	(151,388)
Long position		
USD + fixed rate	170,235	151,388
Short position	(149,971)	(150,177)
<b>Hedge position - assets</b>	<u><b>20,264</b></u>	<u><b>1,211</b></u>

The operation of fair value hedge of loans in currency was considered as highly efficient on September 30, 2024 and is classified as net of hedged item (Note 18). The result of this operation is presented net of the hedged item (Note 29).

*Other derivative financial instruments*

The Company has imports of finished products and raw materials in US Dollars, in relation to its business units in Brazil. Some local raw material purchases are denominated in US Dollars. The Company also has exports of flip flops, which are sold in US Dollars.

Exports volume and foreign currency receipts are greater than imports volume and foreign currency payments, providing for a natural hedge.

To mitigate temporary mismatches related to foreign exchange exposure and to protect its cash flow, the Company's Board of Directors approved the Foreign Exchange Risk Management Policy. This policy establishes the guidelines for operations of hedge of the cash flow through derivative financial instruments.

The operations with derivatives aim to hedge the Company's future cash flow through reduction of foreign exchange exposure to a horizon of three months. The future foreign exchange exposure is based on projections of payments and receipts in foreign currency. These operations were not eligible for the application of hedge accounting as CPC 48/IFRS 9 - Financial instruments, and due to this fact, gains and losses arising from changes in the fair value of these operations are recorded in the statement of income.

During the period ended September 30, 2024, the Company did not contract hedge instruments (NDF) to protect its cash.

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**31.4. Maturities of financial liabilities**

The consolidated book value of financial liabilities is measured under the amortized cost method, and its corresponding future values are as follows:

					<b>09/30/2024</b>
	<b>≤01 year</b>	<b>01-02 years</b>	<b>03-05 years</b>	<b>&gt;05 years</b>	<b>Total</b>
Financial liabilities:					
Loans and financing	421,439	194,477	1,115,935	219,429	1,951,280
Suppliers	459,837	-	-	-	459,837
Forfeiting	146,786	-	-	-	146,786
Long-term incentive	3,727	4,860	1,440	-	10,027
Lease liabilities	38,794	61,314	42,372	46,100	188,580
Accounts payable for acquisition of subsidiary	-	-	82,021	-	82,021
Interest on own capital and dividends payable	2,179	-	-	-	2,179
	<b>1,072,762</b>	<b>260,651</b>	<b>1,241,768</b>	<b>265,529</b>	<b>2,840,710</b>

					<b>12/31/2023</b>
	<b>≤01 year</b>	<b>01-02 years</b>	<b>03-05 years</b>	<b>&gt;05 years</b>	<b>Total</b>
Financial liabilities:					
Loans and financing	298,031	373,743	1,152,532	252,886	2,077,192
Suppliers	395,067	-	-	-	395,067
Forfeiting	159,889	-	-	-	159,889
Long-term incentive	2,836	4,167	1,891	684	9,578
Lease liabilities	34,646	53,370	41,872	55,097	184,985
Accounts payable for acquisition of subsidiary	-	-	78,879	-	78,879
Interest on own capital and dividends payable	2,185	-	-	-	2,185
	<b>892,654</b>	<b>431,280</b>	<b>1,275,174</b>	<b>308,667</b>	<b>2,907,775</b>

**31.5. Capital management**

The Company's objectives in managing its capital are to safeguard its business continuity capacity, to offer returns to shareholders and to benefit other shareholders, besides maintaining an optimal capital structure to reduce this cost.

	<b>09/30/2024</b>	<b>12/31/2023</b>
Cash and cash equivalents and interest earning bank deposits	1,432,064	934,423
(-) Loans and financing - current and non-current	(1,374,074)	(1,485,605)
<b>Net financial position</b>	<b>57,990</b>	<b>(551,182)</b>
Shareholders' equity	<b>3,956,899</b>	<b>3,727,467</b>

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

**Foreign exchange exposure**

The Company is exposed to changes in the US Dollar. For the foreign subsidiaries, there is no risk of currency exposure since monetary assets and liabilities are maintained in the functional currencies of each location.

	<b>Parent Company</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
<b>Assets</b>		
Export receivables	6,266	9,589
Trade accounts receivable	350,883	250,529
Royalties receivable	43,024	-
<b>Total assets</b>	<b>400,173</b>	<b>260,118</b>
<b>Liabilities</b>		
Suppliers	(64,346)	(10,191)
Royalties payable	(12,716)	(9,229)
Backoffice services payable	(12,249)	(10,796)
<b>Total liabilities</b>	<b>(89,311)</b>	<b>(30,216)</b>
<b>Net exposure</b>	<b>310,862</b>	<b>229,902</b>

In relation to the positions shown above, the Company has positions in Reais linked to the US Dollar, thus, when necessary, the Company contracts derivative operations to mitigate the exchange-rate risk on these operations.

**31.6. Market values**

As of September 30, 2024 and December 31, 2023, the market values of variable cash investments approximate the values recorded in the financial statements since they are linked to the CDI. The Company adjusts the market value of its fixed interest earning bank deposits recorded in the balance sheet. Loans and financing include accruals based on interest rates contracted according to usual market conditions and, therefore, the balances payable on the balance sheet dates substantially approximate market values, including those classified as "non-current".

The fair value of financial instruments that are not traded on active markets (for example, over-the-counter market derivatives) is determined based on valuation techniques. The Company and its subsidiaries use several methods and define assumptions that are based on market conditions on the balance sheet date. The fair value of forward exchange agreements is determined based on forward exchange rates, quoted on the balance sheet date.

It is assumed that balances of trade accounts receivable and trade accounts payable, recorded at book value, approximate their market fair values, due to the short-term of transactions made.

The Company and its subsidiaries adopt a hierarchical model to classify and value financial instruments, which requires disclosure of the measurements of fair value, as below:

- Prices quoted (not adjusted) in active markets for identical assets and liabilities (Level 1).
- In addition to quoted prices, information included in Level 1 that is adopted by the market for the asset or liability, either directly (such as prices) or indirectly (derived from prices) (Level 2).
- Exemptions for assets or liabilities that are not based on data adopted by the market (non-observable inputs) (Level 3).

Specific evaluation techniques used to measure the financial instruments pursuant to Level 2 rules include:

- Quoted market prices or quotes from financial institutions or brokerage firms for similar instruments.
- The fair value of "swaps" of interest rate is calculated at the present value of future cash flows estimated based on yield curves adopted by the market, as well as of options.
- The fair value of future exchange agreements is determined based on future exchange rates on the

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

balance sheet date, whose result is discounted at present value.

- Other techniques, such as analysis of discounted cash flows, are used to determine the fair value of the remaining financial instruments.

The Company does not have financial instruments classified as Level 1 and 3.

Accounting classification and fair value

<u>September 30, 2024</u>	<u>Fair value through profit or loss</u>	<u>Amortized cost</u>	<u>Total</u>
<b>Financial assets</b>			
Cash and cash equivalents	12,829	-	12,829
Judicial deposit	-	34,443	34,443
Accounts receivable on sale of subsidiaries	-	52,382	52,382
Trade accounts receivable	-	842,873	842,873
Other receivable accounts	-	48,111	48,111
	<u>12,829</u>	<u>977,809</u>	<u>990,638</u>
<b>September 30, 2024</b>			
	<u>Fair value through profit or loss</u>	<u>Amortized cost</u>	<u>Total</u>
<b>Financial liabilities</b>			
Suppliers	-	(459,837)	(459,837)
Forfeiting	-	(146,786)	(146,786)
Loans and financing	(149,971)	(1,224,103)	(1,374,074)
Lease liabilities	-	(188,580)	(188,580)
Long-term incentive plan	-	(10,027)	(10,027)
Interest on equity and dividends payable	-	(2,179)	(2,179)
Accounts payable for acquisition of subsidiary	(39,371)	(42,650)	(82,021)
	<u>(189,342)</u>	<u>(2,074,162)</u>	<u>(2,263,504)</u>
<b>December 31, 2023</b>			
	<u>Fair value through profit or loss</u>	<u>Amortized cost</u>	<u>Total</u>
<b>Financial assets</b>			
Cash and cash equivalents	11,898	-	11,898
Judicial deposit	-	31,336	31,336
Accounts receivable on sale of subsidiaries	-	48,527	48,527
Trade accounts receivable	-	883,735	883,735
Other receivable accounts	-	79,888	79,888
	<u>11,898</u>	<u>1,043,486</u>	<u>1,055,384</u>
<b>December 31, 2023</b>			
	<u>Fair value through profit or loss</u>	<u>Amortized cost</u>	<u>Total</u>
<b>Financial liabilities</b>			
Suppliers	-	(395,067)	(395,067)
Forfeiting	-	(159,889)	(159,889)
Loans and financing	(150,178)	(1,335,428)	(1,485,605)
Lease liabilities	-	(184,985)	(184,985)
Long-term incentive plan	-	(9,578)	(9,578)
Interest on equity and dividends payable	-	(2,185)	(2,185)
Accounts payable for acquisition of subsidiary	(39,371)	(39,508)	(78,879)
	<u>(189,549)</u>	<u>(2,126,640)</u>	<u>(2,316,188)</u>

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

**31.7. Sensitivity analysis of financial instruments***Foreign exchange risk*

For the sensitivity analysis of the consolidated foreign exchange exposure on September 30, 2024 whose effects reflect only the impacts on monetary assets and liabilities, the balances of trade accounts receivable and of loans and financing held by the foreign subsidiaries were not considered, which are denominated in local functional currencies of each of these subsidiaries, and for this reason, the Company's Management believes that there is no risk of exchange exposure to these subsidiaries.

The Company considers as a scenario for the next twelve months, a depreciation of the USD rate by 2.0% against the BRL, with a future exchange rate of R\$ 5.34.

*Interest rate risk*

As of September 30, 2024, 100% of investments was indexed at CDI (Interbank Deposit Certificate). The loans consisted of all the balance linked to the variable interest curve.

The analysis considers the Company's financial assets and liabilities as of September 30, 2024 indexed to fixed rates and projects the financial revenues and expenses calculated on this balance, using the future interest curve as of September 30, 2024 for the maturity dates of these operations, limited to 12 months. As a result, there is a 1.53% increase in the CDI rate.

*Sensitivity of exchange and interest rate*

<u>Risk</u>	<u>Instrument/Operation</u>	<u>Risk description</u>	<u>Impact</u>
Foreign exchange		USD rate decreased	
	Export receivables		(122)
	Trade accounts receivable		(6,855)
	Royalties receivable		(841)
	Suppliers		1,257
	Royalties payable		248
	Backoffice services payable		239
	<b>Exchange-rate effect</b>		<b><u>(6,074)</u></b>
Interest rate		CDI rate increase	
	Revenue from interest earning bank deposits		9,644
	Expense with interest on loans		(7,071)
	<b>Effect of interest</b>		<b><u>2,573</u></b>
	<b>Total effect</b>		<b><u>(3,501)</u></b>

**ALPARGATAS S.A.****Notes to the interim financial information****For the three and nine-month periods ended September 30, 2024**

In thousands of reais

**32. EARNINGS (LOSSES) PER SHARE**

	<b>07/01 a</b> <b>09/30/2024</b>	<b>01/01 a</b> <b>09/30/2024</b>	<b>07/01 a</b> <b>09/30/2023</b>	<b>01/01 a</b> <b>09/30/2023</b>
<b>Basic numerator</b>				
Income (loss) for the period attributable to each share class - Common shares	27,398	50,506	(4,152)	(129,703)
Income (loss) for the period attributable to each share class - Preferred shares	29,998	55,272	(4,202)	(131,072)
Income (loss) for the period attributable to each share class - Total	57,396	105,778	(8,354)	(260,775)
<b>Diluted numerator</b>				
Income (loss) for the period attributable to each share class - Common shares	26,934	49,705	(4,152)	(129,596)
Income (loss) for the period attributable to each share class - Preferred shares	30,462	56,073	(4,202)	(131,179)
Income (loss) for the period attributable to each share class - Total	57,396	105,778	(8,354)	(260,775)
<b>Basic / diluted denominator</b>				
Basic and diluted weighted average of the number of shares - Common shares	339,510,657	339,510,657	339,510,657	339,510,657
Basic weighted average of the number of shares - Preferred shares	336,410,039	336,270,124	343,527,871	343,659,214
Weighted average of the number of stock option - Preferred shares	10,519,271	9,482,208	8,035,356	7,695,943
Diluted weighted average of shares - Preferred shares	346,929,310	345,752,332	351,563,227	351,355,157
Basic earnings (losses) per share - Common shares	0.0807	0.1488	(0.0118)	(0.3670)
Basic earnings (losses) per share - Preferred shares	0.0892	0.1644	(0.0130)	(0.4054)
Diluted earnings (losses) per share - Common shares	0.0793	0.1464	(0.0116)	(0.3624)
Diluted earnings (losses) per share - Preferred shares	0.0878	0.1622	(0.0128)	(0.4008)

Preferred shares are entitled to dividend 10% higher than common shares.

**33. ASSUMED COMMITMENTS**

The Company has commitments under an electric power supply agreement, according to which a minimum monthly volume of 18,137 MWh, equivalent to R\$ 2,887, should be acquired (take or pay), which may be changed with minimum term of one year. In the event the Company does not use the total contracted power, it may sell the surplus on the market and, accordingly, does not expect to incur losses.

**34. INSURANCE COVERAGE**

The Company maintains insurance contracts with coverage under guidance of specialists, considering the nature and the degree of risk to cover potential losses on its assets and responsibilities.

Major insurance coverage include: Property Insurance (Operating Risks), Business Interruption, General Civil Liability (Property Damage, Personal and Moral Damages), D&O Civil Liability (D&O), Transport Insurance, etc. As of September 30, 2024, the insurance coverage was considered sufficient by Management to cover risks involved.

**35. NON-CASH TRANSACTIONS**

Statements of cash flows, by the indirect method, are prepared and presented in accordance with the accounting pronouncement CPC 03 (R2) / IAS 7 - Statement of cash flows.

The activities that do not involve cash and, therefore, are not reflected in the Statement of Cash Flows, are presented below

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>09/30/2023</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
Additions – IFRS 16	4,441	73,749	14,493	73,749
Write-offs – IFRS 16	-	3,587	(508)	3,587
Capitalized interest	-	21,102	-	21,102
Payments settled with treasury shares	10,915	6,421	10,915	6,421

## **ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

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### **36. OTHER MATTERS**

#### **36.1. Sustainability report**

On July 4, 2024, the Company published its Annual Sustainability Report (base 23), using the GRI and SASB methodologies of the Integrated Reporting and audited by an independent third party. The report, in addition to providing transparency on the evolution of the Company's environmental, social and corporate governance, also makes Alpargatas' Sustainability Strategy public to render accounts, covering its three main areas of activity (Circular Economy; Responsible parties; D&I and Local Development), with 12 tangible targets to be achieved by 2030.

As to Climate Change, the Company presents a commitment to reduce its absolute emissions by 30% (direct and indirect) and started its strategic analysis on the path to be followed. In the last report published, we highlighted our progress in measuring our emissions and their external disclosure – externally audited and appearing for the first time on the CDP platform.

As of September 30, 2024, the Company had not identified any risk that could impact on its shareholders' equity, as well as its short-term operating performance. The work of strengthening and developing the agenda continues throughout 2024, with a focus on further integrating this agenda into our financial, strategic, and governance processes, aligned with the IFRS (ISSB) guidelines in the management and disclosure of climate-related risks.

## **ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

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### **Audit committee opinion**

ALPARGATAS S.A.  
Publicly-held company

CNPJ [EIN]: 61.079.117/0001-05

Audit committee opinion

The Chief Financial and Investor Relations Officer presented the main financial indicators for the period ended September 30, 2024. The independent auditors presented their review report for the period ended September 30, 2024. After clarifying, analyzing and discussing the relevant aspects of this interim financial information together with the independent auditors, the members of the Audit Committee issued the following opinion: *"With the conclusion of the review on the interim financial information for the period ended September 30, 2024 and after confirmation of the accuracy of all the elements analyzed, considering the unqualified report of PricewaterhouseCoopers Auditores Independentes Ltda, the effective members of the Audit Committee of Alpargatas S/A. believe that these documents fairly reflect the financial condition and the operating activities of the Company as at and for the period then ended and may be submitted for appreciation of the Board of Directors".*

São Paulo, November 7, 2024.

Ricardo Baldin  
Committee coordinator

Carlos A. Reis de Athayde Fernandes  
Committee Member

Rodolfo Villela Marino  
Committee Member

Estela Maris Vieira de Souza  
Committee Member

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

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**Opinions and Statements / Statement of the Executive Officers on the parent company and consolidated financial statements**

STATEMENT OF EXECUTIVE BOARD ON PARENT COMPANY AND CONSOLIDATED FINANCIAL STATEMENTS

In accordance with CVM Resolution 80, dated March 29, 2022, Subsection III – Financial Statements, item VI of Article 27, the Executive Board hereby declares that it has reviewed, discussed and agreed with the interim financial information for the period ended September 30, 2024.

São Paulo, November 7, 2024.

Liel Miranda  
CEO

Adalberto Fernandes Granjo

José Roberto Martinez Daniello

André Corrêa Natal

**ALPARGATAS S.A.**

Notes to the interim financial information

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

In thousands of reais

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**Opinions and Statements / Statement of the Directors on Independent Auditor's Report**

STATEMENT OF THE EXECUTIVE BOARD ON INDEPENDENT AUDITOR'S REPORT

In compliance with CVM Resolution 80, dated March 29, 2022, Subsection III – Financial Statements, item V of Article 27, the Executive Board hereby declares that it has reviewed, discussed and agreed with the review report conclusions expressed in the independent auditor's report on interim financial information for the period ended September 30, 2024.

São Paulo, November 7, 2024.

Liel Miranda  
CEO

Adalberto Fernandes Granjo

José Roberto Martinez Daniello

André Corrêa Natal

## Certificado de Conclusão

Identificação de envelope: 20AC67E3-C609-4624-B0C3-60416AA49DAD

Status: Concluído

Assunto: Complete com o Docusign: ITR\_3T24\_EN - v1.docx, RAI - Free Translate 3ITR24.docx

LoS / Área: Assurance (Audit, CMAAS)

Tipo de Documento: Relatórios ou Deliverables

Envelope fonte:

Documentar páginas: 49

Assinaturas: 1

Remetente do envelope:

Certificar páginas: 2

Rubrica: 0

Juliana Baronian

Assinatura guiada: Ativado

Avenida Brigadeiro Faria Lima, 3732, 16º e 17º

Selo com Envelopeld (ID do envelope): Ativado

andares, Edifício Adalmiro Dellape Baptista B32, Itai

Fuso horário: (UTC-03:00) Brasília

São Paulo, São Paulo 04538-132

juliana.baronian@pwc.com

Endereço IP: 134.238.160.202

## Rastreamento de registros

Status: Original

14 de abril de 2026 | 21:07

Portador: Juliana Baronian

juliana.baronian@pwc.com

Local: DocuSign

Status: Original

16 de abril de 2026 | 15:56

Portador: CEDOC Brasil

BR\_Sao-Paulo-Arquivo-Atendimento-Team

Local: DocuSign

@pwc.com

## Eventos do signatário

Marcelo Orlando

marcelo.orlando@pwc.com

partner

PwC BR

Nível de segurança: E-mail, Autenticação da conta (Nenhuma), Certificado Digital

### Detalhes do provedor de assinatura:

Tipo de assinatura: ICP-Brasil

Emissor: AC SERASA RFB v5

Assunto: CN=MARCELO ORLANDO:05390848837

## Assinatura

DocuSigned by:  
  
EFC9BAA8A6A1420...

Adoção de assinatura: Estilo pré-selecionado

Usando endereço IP: 23.96.34.95

Política de certificado:

[1]Certificate Policy:

Policy Identifier=2.16.76.1.2.3.10

[1,1]Policy Qualifier Info:

Policy Qualifier Id=CPS

Qualifier:

<http://publicacao.certificadodigital.com.br/reppositorio/dpc/declaracao-rfb.pdf>

## Registro de hora e data

Enviado: 14 de abril de 2026 | 21:11

Reenviado: 16 de abril de 2026 | 15:46

Visualizado: 16 de abril de 2026 | 15:55

Assinado: 16 de abril de 2026 | 15:56

### Termos de Assinatura e Registro Eletrônico:

Não oferecido através da Docusign

Eventos do signatário presencial	Assinatura	Registro de hora e data
Eventos de entrega do editor	Status	Registro de hora e data
Evento de entrega do agente	Status	Registro de hora e data
Eventos de entrega intermediários	Status	Registro de hora e data
Eventos de entrega certificados	Status	Registro de hora e data
Eventos de cópia	Status	Registro de hora e data

Eventos de cópia	Status	Registro de hora e data
Juliana Baronian juliana.baronian@pwc.com PwC BR Nível de segurança: E-mail, Autenticação da conta (Nenhuma)	<b>Copiado</b>	Enviado: 16 de abril de 2026   15:56 Visualizado: 16 de abril de 2026   15:56 Assinado: 16 de abril de 2026   15:56
<b>Termos de Assinatura e Registro Eletrônico:</b> Não oferecido através da DocuSign		

Eventos com testemunhas	Assinatura	Registro de hora e data
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Eventos do tabelião	Assinatura	Registro de hora e data
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Eventos de resumo do envelope	Status	Carimbo de data/hora
Envelope enviado	Com hash/criptografado	14 de abril de 2026   21:11
Entrega certificada	Segurança verificada	16 de abril de 2026   15:55
Assinatura concluída	Segurança verificada	16 de abril de 2026   15:56
Concluído	Segurança verificada	16 de abril de 2026   15:56

Eventos de pagamento	Status	Carimbo de data/hora
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