

(A free translation of the original in Portuguese)

Alpargatas S.A.
Quarterly Information (ITR) at
June 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 June 30, 2024, comprising the balance sheet at that date and the statements of operations and comprehensive income for the quarter and six-month period then ended, and the statements of changes in shareholder's equity and cash flows for the six-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.

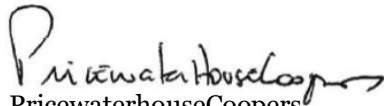
accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.

Other matters

Statements of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the six-month period ended June 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, August 8, 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

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

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

In thousands of Reals

ASSETS	Note	Parent Company		Consolidated		LIABILITIES AND SHAREHOLDERS' EQUITY	Note	Parent Company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023			06/30/2024	12/31/2023		
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	5	1,100,317	798,851	1,275,587	922,525	Suppliers	16	390,988	343,728	449,038	395,067
Trade accounts receivable	6	832,393	1,047,514	819,151	883,735	Forfeiting	17	121,643	159,889	121,643	159,889
Inventories	7	713,335	738,956	946,841	997,680	Loans and financing	18	28,919	23,402	222,726	127,437
Recoverable taxes	8	124,669	191,637	158,359	227,725	Lease liabilities	15.1	21,751	21,765	41,093	34,859
Prepaid expenses		32,595	25,964	45,208	39,515	Tax liabilities	19	30,926	31,453	36,116	35,642
Accounts receivable from sale of subsidiaries	11	51,059	48,527	51,059	48,527	Long-term incentive plan	24.2	4,637	2,497	4,745	3,032
Other credits		72,043	75,242	83,547	79,888	Provisions and other obligations	20	81,657	101,661	182,248	147,357
Total current assets		2,926,411	2,926,691	3,379,752	3,199,595	Labor and social security obligations	21	100,092	62,511	122,310	73,901
						Provision for tax, civil and labor contingencies	23	14,746	5,738	14,746	5,738
						Interest on own capital and dividends payable	25.3	2,173	2,185	2,173	2,185
						Total current liabilities		797,532	754,829	1,196,838	985,107
NON-CURRENT ASSETS						NON-CURRENT LIABILITIES					
Interest earning bank deposits	5	12,507	11,898	12,507	11,898	Loans and financing	18	1,193,549	1,358,168	1,193,549	1,358,168
Recoverable taxes	8	94,804	97,561	94,804	97,561	Lease liabilities	15.1	112,336	121,503	153,853	150,126
Deferred income tax and social contribution	9.1	238,164	241,936	253,731	259,202	Deferred income tax and social contribution	9.1	-	-	74	206
Judicial deposits	10	33,298	31,336	33,298	31,336	Provision for tax, civil and labor contingencies	23	5,719	5,209	5,719	5,209
Other credits		11,319	11,319	16,742	16,803	Long-term incentive plan	24.2	5,228	4,764	7,375	6,546
Related parties	22	30,481	-	-	-	Accounts payable for acquisition of subsidiary	12.1	80,940	78,879	80,940	78,879
Investments	12	957,029	867,039	728,281	627,905	Related parties	22.1	13,423	13,031	-	-
Property, plant and equipment	13	1,354,816	1,388,296	1,381,576	1,412,194	Other liabilities		21,589	16,857	18,779	15,681
Right-of-use assets	15	121,493	132,865	181,716	173,190	Total non-current liabilities		1,432,784	1,598,411	1,460,289	1,614,815
Intangible assets	14	347,321	371,082	473,059	497,705						
Total non-current assets		3,201,232	3,153,332	3,175,714	3,127,794	SHAREHOLDERS' EQUITY					
						Capital	25.1	3,906,885	3,967,128	3,906,885	3,967,128
						Capital reserve		172,456	153,466	172,456	153,466
						Profit reserves		-	1,806,113	-	1,806,113
						Retained earnings (losses)		48,385	(1,866,356)	48,385	(1,866,356)
						Other comprehensive income		(230,399)	(333,568)	(230,399)	(333,568)
						Shareholders' equity attributable to controlling shareholders		3,897,327	3,726,783	3,897,327	3,726,783
						Non-controlling shareholder interest		-	-	1,012	684
						Total shareholders' equity		3,897,327	3,726,783	3,898,339	3,727,467
TOTAL ASSETS		6,127,643	6,080,023	6,555,466	6,327,389	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		6,127,643	6,080,023	6,555,466	6,327,389

ALPARGATAS S.A.**Statements of operations****For the three and six-month periods ended June 30, 2024 and 2023**

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

Note	Parent Company				Consolidated				
	04/01- 06/30/2024	01/01- 06/30/2024	04/01- 06/30/2023	01/01- 06/30/2023	04/01- 06/30/2024	01/01- 06/30/2024	04/01- 06/30/2023	01/01- 06/30/2023	
CONTINUED OPERATIONS									
Net operating revenue	26	712,886	1,447,046	594,622	1,314,270	1,016,497	1,948,297	926,359	1,828,845
Cost of goods sold	27	(447,982)	(906,676)	(440,403)	(914,448)	(537,073)	(1,043,492)	(548,739)	(1,062,349)
GROSS PROFIT		264,904	540,370	154,219	399,822	479,424	904,805	377,620	766,496
OPERATING (EXPENSES)									
Selling expenses	27	(164,930)	(323,620)	(167,849)	(332,363)	(379,840)	(662,304)	(367,952)	(666,803)
General and administrative expenses	27	(67,889)	(136,739)	(68,664)	(125,751)	(67,890)	(136,741)	(68,664)	(125,752)
Share of equity earnings in investees	12	(16,575)	(19,397)	8,488	(27,094)	11,147	3,111	(6,378)	(36,917)
Other operating income (expenses), net	28	(14,546)	(34,284)	6,274	(270,594)	(35,288)	(68,498)	288	(290,174)
		(263,940)	(514,040)	(221,751)	(755,802)	(471,871)	(864,432)	(442,706)	(1,119,646)
OPERATING INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)		964	26,330	(67,532)	(355,980)	7,553	40,373	(65,086)	(353,150)
Financial income	29	35,093	63,349	15,856	43,881	36,653	66,741	16,022	44,205
Financial expenses	29	(47,416)	(92,392)	(41,535)	(86,698)	(51,941)	(99,986)	(40,948)	(88,415)
Net exchange-rate gains/losses		30,174	36,906	(14,449)	(19,374)	25,195	31,241	(7,906)	(10,277)
INCOME (LOSS) BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		18,815	34,193	(107,660)	(418,171)	17,460	38,369	(97,918)	(407,637)
Income tax and social contribution – Current	9.2	10,022	17,961	-	-	13,358	14,896	(10,589)	(20,593)
Income tax and social contribution – Deferred	9.2	(5,267)	(3,772)	54,807	165,750	(7,389)	(5,174)	55,412	175,444
NET INCOME (LOSS) FOR THE PERIOD		23,570	48,382	(52,853)	(252,421)	23,429	48,091	(53,095)	(252,786)
INCOME (LOSS) FOR THE PERIOD ATTRIBUTABLE TO									
Controlling shareholders		23,570	48,382	(52,853)	(252,421)	23,570	48,382	(52,853)	(252,421)
Non-controlling shareholders		-	-	-	-	(141)	(291)	(242)	(365)
EARNINGS (LOSSES) PER SHARE FOR THE PERIOD									
Basic earnings per common share - R\$	32	0.0331	0.0681	(0.0744)	(0.3557)	0.0331	0.0681	(0.0744)	(0.3557)
Basic earnings per preferred share - R\$	32	0.0366	0.0752	(0.0822)	(0.3929)	0.0366	0.0752	(0.0822)	(0.3929)
Diluted earnings per common share - R\$	32	0.0331	0.0676	(0.0735)	(0.3514)	0.0331	0.0676	(0.0735)	(0.3514)
Diluted earnings per preferred share - R\$	32	0.0355	0.0737	(0.0812)	(0.3886)	0.0355	0.0737	(0.0812)	(0.3886)

ALPARGATAS S.A.**Statements of comprehensive income****For the three and six-month periods ended June 30, 2024 and 2023**

In thousands of reais

	Parent Company				Consolidated			
	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023
NET INCOME (LOSS) FOR THE PERIOD OF CONTINUED OPERATIONS	23,570	48,382	(52,853)	(252,421)	23,429	48,091	(53,095)	(252,786)
Other comprehensive income to be reclassified to income (loss) for the subsequent periods:								
Gain (losses) on the translation of investments in foreign subsidiaries	83,357	103,169	(134,299)	(179,011)	83,956	103,788	(134,372)	(179,115)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	106,927	151,551	(187,152)	(431,432)	107,385	151,879	(187,467)	(431,901)
Total comprehensive income for the period attributable to:								
Controlling shareholders	106,927	151,551	(187,152)	(431,432)	106,927	151,551	(187,152)	(431,432)
Non-controlling shareholders	-	-	-	-	458	328	(315)	(469)

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

In thousands of reais

	Profit reserves					Shareholders' equity attributable to controlling shareholders	Non-controlling interest in shareholders' equity of subsidiaries	Total shareholders' equity	
	Capital	Capital reserves	Legal	From tax incentives	Other comprehensive income				Retained earnings (losses)
BALANCES AT DECEMBER 31, 2022	3,967,128	165,503	87,187	1,718,926	(180,641)	-	5,758,103	1,655	5,759,758
Loss for the period	-	-	-	-	-	(252,421)	(252,421)	(365)	(252,786)
Expenditures with issue of associated companies' shares (exchange-rate change)	-	1,586	-	-	-	-	1,586	-	1,586
Changes in treasury shares (ILP)	-	5,281	-	-	-	-	5,281	-	5,281
LT incentive - Granting of shares	-	(25,792)	-	-	-	-	(25,792)	-	(25,792)
LT incentive - Granting of shares (associated company)	-	2,139	-	-	-	-	2,139	-	2,139
Other comprehensive income	-	-	-	-	(179,011)	-	(179,011)	(104)	(179,115)
BALANCES AT JUNE 30, 2023	3,967,128	148,717	87,187	1,718,926	(359,652)	(252,421)	5,309,885	1,186	5,311,071
BALANCES AT DECEMBER 31, 2023	3,967,128	153,466	87,187	1,718,926	(333,568)	(1,866,356)	3,726,783	684	3,727,467
Net income for the period	-	-	-	-	-	48,382	48,382	(291)	48,091
Capital increase	1,718,926	-	-	(1,718,926)	-	-	-	-	-
Absorption of accumulated deficit	(1,779,169)	-	(87,187)	-	-	1,866,356	-	-	-
Expenditures with issue of associated companies' shares (exchange-rate change)	-	(2,783)	-	-	-	-	(2,783)	-	(2,783)
Changes in treasury shares (ILP)	-	7,415	-	-	-	-	7,415	-	7,415
Interest on own capital and unclaimed dividends	-	-	-	-	-	3	3	-	3
LT incentive - Granting of shares	-	7,962	-	-	-	-	7,962	-	7,962
LT incentive - Granting of shares (associated company)	-	6,396	-	-	-	-	6,396	-	6,396
Other comprehensive income	-	-	-	-	103,169	-	103,169	619	103,788
BALANCES AT JUNE 30, 2024	3,906,885	172,456	-	-	(230,399)	48,385	3,897,327	1,012	3,898,339

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

In thousands of reais

	Parent Company		Consolidated	
	01/01– 06/30/2024	01/01– 06/30/2023	01/01– 06/30/2024	01/01– 06/30/2023
CASH FLOW FROM OPERATING ACTIVITIES				
Net income (loss) for the quarter	48,382	(252,421)	48,091	(252,786)
Adjustments for noncash items:				
Depreciation and amortization	85,250	62,330	97,187	74,621
Loss (gain) on sale/write-off of property, plant and equipment	1,268	2,717	1,419	3,456
Share of equity earnings in investees	19,397	27,094	(3,111)	36,917
Accrued interest, charges and exchange-rate changes	41,522	87,102	46,674	89,593
Provision for labor, civil and tax contingencies	32,832	7,121	32,832	7,121
Deferred income tax and social contribution	(14,189)	(165,750)	(9,722)	(154,851)
Provision for inventory and inventory adjustment	46,059	28,478	42,595	30,141
Provision for expected loss on accounts receivable	4,522	6,219	7,306	8,365
Accrued interest on judicial deposits and tax credits	(9,040)	(10,156)	(9,040)	(10,156)
Other provisions	61	161	61	161
Provision for long-term incentive plan	10,476	(25,219)	11,105	(26,221)
Provision for interest - IFRS 16	7,208	7,264	7,717	7,834
Depreciation from right-of-use - IFRS 16	12,971	13,247	22,974	21,663
Income (loss) on write-off of right-of-use – IFRS 16	-	(354)	-	(354)
Provision for loss on receivable from sale of subsidiary	-	268,733	-	268,733
	286,719	56,566	296,088	104,237
Decrease (increase) in assets and liabilities:				
Trade accounts receivable	246,395	440,881	120,198	293,800
Inventories	(12,970)	(345)	44,818	(11,756)
Prepaid expenses	(6,631)	522	(3,887)	(938)
Recoverable taxes	93,804	23,098	102,927	8,994
Suppliers	45,165	(334,476)	11,791	(306,409)
Forfeiting	(38,246)	(85,800)	(38,246)	(85,800)
Tax liabilities	(4,393)	(15,082)	(4,007)	(16,628)
Labor and social security obligations	37,582	8,178	47,028	13,092
Contingencies	(23,314)	(9,486)	(23,314)	(9,486)
Other	(40,977)	(82,026)	30,138	8,156
Cash generated (used) in operations	583,134	2,030	583,534	(2,738)
Payment of income tax and social contribution	-	-	(7,018)	(8,075)
Payment of charges from loans and financing	(79,823)	(65,940)	(84,196)	(68,378)
Payment of lease interest - IFRS 16	(5,421)	(7,264)	(5,969)	(7,834)
Net cash generated / (used) by operating activities	497,890	(71,174)	486,351	(87,025)
CASH FLOW FROM INVESTING ACTIVITIES				
Capital increase and acquisition of investments	(517)	-	-	-
Acquisition of property, plant and equipment and intangible assets	(28,324)	(193,633)	(34,995)	(209,872)
Net financial investments	1,680	5,230	1,680	5,230
Net cash flow used in investing activities	(27,161)	(188,403)	(33,315)	(204,642)
CASH FLOW FROM FINANCING ACTIVITIES				
Borrowings and financing	-	-	75,122	101,795
Payment of loans and financing - Principal	(156,687)	(1,355)	(163,770)	(27,319)
Payment of interest on own capital and dividends	(8)	(21)	(8)	(21)
Payment of principal from lease – IFRS 16	(12,568)	(9,943)	(22,570)	(17,599)
Sale of shares held in treasury	-	5,281	-	5,281
Net cash (used) / generated by financing activities	(169,263)	(6,038)	(111,226)	62,137
Effect of exchange-rate change on cash and cash equivalents	-	-	11,252	(3,699)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	301,466	(265,615)	353,062	(233,229)
Opening balance of cash and cash equivalents	798,851	597,442	922,525	647,517
Closing balance of cash and cash equivalents	1,100,317	331,827	1,275,587	414,288
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	301,466	(265,615)	353,062	(233,229)

ALPARGATAS S.A.**Statements of added value****For the periods ended June 30, 2024 and 2023**

In thousands of Reals

	Parent Company		Consolidated	
	01/01– 06/30/2024	01/01– 06/30/2023	01/01– 06/30/2024	01/01– 06/30/2023
REVENUES	1,667,667	1,499,971	2,169,056	2,017,067
Sales of products	1,663,898	1,500,247	2,168,646	2,018,958
Provision for expected loss (impairment) on trade accounts receivable	(4,522)	(6,219)	(7,306)	(8,365)
Other revenues	8,291	5,943	7,716	6,474
INPUTS ACQUIRED FROM THIRD PARTIES	(961,737)	(1,052,915)	(1,329,474)	(1,435,481)
Cost of goods and products sold	(510,949)	(540,935)	(615,854)	(640,948)
Materials, energy, outsourced services and other	(405,602)	(221,503)	(670,592)	(486,657)
Gains (losses) with asset values	(43,726)	(21,338)	(41,568)	(38,737)
Provision for loss from receivable on sale of subsidiary	-	(268,733)	-	(268,733)
Other	(1,460)	(406)	(1,460)	(406)
GROSS ADDED VALUE	705,930	447,056	839,582	581,586
RETENTIONS	(98,221)	(75,577)	(120,161)	(96,284)
Depreciation and amortization	(98,221)	(75,577)	(120,161)	(96,284)
ADDED VALUE PRODUCED BY THE COMPANY	607,709	371,479	719,421	485,302
ADDED VALUE RECEIVED AS TRANSFER	111,719	15,507	107,752	7,179
Share of equity earnings in investees	(19,397)	(27,094)	3,111	(36,917)
Financial income - including exchange-rate changes	102,504	41,968	104,641	43,463
Other	28,612	633	-	633
NET ADDED VALUE	719,428	386,986	827,173	492,481
DISTRIBUTION OF ADDED VALUE	719,428	386,986	827,173	492,481
PERSONNEL	410,739	363,206	485,889	443,324
Direct remuneration	306,397	254,112	374,967	326,661
Benefits	85,760	90,116	92,181	96,721
FGTS (Severance Indemnity Fund)	18,582	18,978	18,741	19,942
TAXES, RATES AND CONTRIBUTIONS	142,696	132,416	159,283	156,549
Federal	129,714	28,999	144,261	51,016
State	11,782	102,471	13,381	104,187
Municipal	1,200	946	1,641	1,346
THIRD-PARTY CAPITAL REMUNERATION	117,611	143,785	133,910	145,394
Interest	92,914	105,877	104,993	101,062
Rents	8,773	22,121	12,986	28,665
Other	15,924	15,787	15,931	15,667
REMUNERATION OF OWN CAPITAL	48,382	(252,421)	48,091	(252,786)
Retained earnings (losses)	48,382	(252,421)	48,382	(252,421)
Non-controlling interest in losses	-	-	(291)	(365)

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

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

On February 21, 2022, there was a fire (without casualties) at the Santa Rita plant, in the State of Paraíba. Some items were damaged, such as machinery and equipment, civil construction and inventories. The Company has an insurance policy and recorded accounts receivable from the insurance company. As of June 30, 2024, the balance of this receivable is R\$ 38,803. A date is being set to receive the claimed amounts by the Insurance Company and the Reinsurers.

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 six-month period ended June 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 August 8, 2024.

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.

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

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 six-month period ended June 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.

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.

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

In thousands of reais

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

	Core business	Interest (%)	
		06/30/2024	12/31/2023
Direct interest:			
Fibrasil Agrícola e Comercial Ltda.	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.	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. - Spain	Import and trading of footwear in the European market	100.00	100.00
Alpargatas Asia Ltd. – Hong Kong	Commercial representation of the brand Havaianas	100.00	100.00
Alpargatas Colombia S.A.S.	Import and trading of footwear in the Colombian market	100.00	100.00
Alpargatas India Fashions Private Ltd.	Import and trading of footwear in the Indian market	51.00	51.00
Alpargatas Trading (Shanghai) Co. Ltd.	Commercial representation of the brand Havaianas	100.00	100.00
IOASYS Desenvolvimento de Software Ltda.	Technology and digital innovation	100.00	100.00

Indirect interest through Alpargatas Europe S.L.U.:

Alpargatas USA Inc. - United States	Import and trading of footwear in the North-American market	100.00	100.00
Alpargatas UK Limited - United Kingdom	Import and trading of footwear in the European market	100.00	100.00
Alpargatas France S.A.R.L. – France		100.00	100.00
Alpargatas Itália S.R.L. - Italy		100.00	100.00
Alpargatas Portugal Limited - Portugal		100.00	100.00
Alpargatas Germany GmbH – Germany		100.00	100.00
Alpargatas Greece M.E.P.E. - Greece		100.00	100.00

Indirect interest (through Fibrasil Agrícola e Comercial Ltda.):

Alpargatas Imobiliária S.A.	Sale and lease of own properties and holding interest in other companies, in Brazil or abroad	0.01	0.01
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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 June 30, 2024:

	Core business	Interest (%)	
		06/30/2024	12/31/2023
Direct interest:			
Rothy's Inc.	Manufacture and sale of footwear and textile products, mainly in the North-American market	49.18	49.19

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

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	
	06/30/2024	06/30/2023
ICMS grant:		
Paraíba (i)	80,307	57,472
Pernambuco (ii)	6,712	9,051
Minas Gerais (iii)	39,077	30,295
IRPJ incentives:		
SUDENE Region (iv)	3,563	-
Total	129,659	96,818

- (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.

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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and banks (i)	58,437	76,074	167,257	138,492
Interest earning bank deposits:				
Floating-rate Bank Deposit Certificate (CDBs)(ii)	1,041,880	722,777	1,093,992	769,884
CDT – Alpargatas Colombia S. A. S. (iii)	-	-	14,338	14,149
Total	1,100,317	798,851	1,275,587	922,525

- (i) On June 30, 2024, the parent company balance includes US\$ 3,700, equivalent to R\$ 20,448.
- (ii) On June 30, 2024, the parent company's CDBs (Bank Deposit Certificates) yield on average 101.44% 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.

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

5.2. Interest earning bank deposits – Non-current

As of June 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).

	Parent Company and Consolidated	
	06/30/2024	12/31/2023
	12,507	11,898
Bank Deposit Certificates - CDBs (i)	<u>12,507</u>	<u>11,898</u>

(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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Domestic market	579,701	863,933	588,235	870,795
Foreign market (i)	9,478	19,256	318,016	93,738
Related parties (Note 22.1)	312,478	231,273	-	-
Allowance for expected losses	(69,264)	(66,948)	(87,100)	(80,798)
Total	832,393	1,047,514	819,151	883,735

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

6.1. Trade accounts receivable by maturity ageDomestic market

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Falling due	503,742	787,060	512,276	793,922
Overdue (days):				
≤30	11,852	10,914	11,852	10,914
31-60	3,224	4,582	3,224	4,582
61-90	1,828	1,238	1,828	1,238
91-180	4,928	3,017	4,928	3,017
>181	54,127	57,122	54,127	57,122
Total	579,701	863,933	588,235	870,795

Foreign market

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Falling due	8,351	16,487	268,526	68,532
Overdue (days):				
≤30	138	1,874	25,414	5,153
31-60	989	711	7,715	2,163
61-90	-	-	9,268	1,843
91-180	-	-	4,725	6,477
>181	-	184	2,368	9,570
Total	9,478	19,256	318,016	93,738

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

6.2. Allowance for expected losses

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

	<u>Parent Company</u>	<u>Consolidated</u>
Balances at December 31, 2023	(66,948)	(80,798)
Additions, net of reversals	(4,522)	(7,306)
Write-off and other changes	2,206	1,004
Balances at June 30, 2024	(69,264)	(87,100)

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:

Domestic market

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>	<u>06/30/2024</u>	<u>12/31/2023</u>
Falling due	(9,331)	(8,164)	(9,331)	(8,164)
Overdue (days):				
≤30	(941)	(52)	(1,072)	(187)
31-60	(1,562)	(174)	(1,562)	(174)
61-90	(692)	(150)	(692)	(150)
91-180	(1,734)	(1,102)	(1,734)	(1,102)
>181	(54,127)	(57,122)	(54,127)	(57,122)
Total	(68,387)	(66,764)	(68,518)	(66,899)

Foreign market

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>	<u>06/30/2024</u>	<u>12/31/2023</u>
Overdue (days):				
≤30	-	-	(965)	(543)
31-60	(877)	-	(1,981)	(226)
61-90	-	-	(2,059)	(244)
91-180	-	-	(12,497)	(4,092)
>181	-	(184)	(1,080)	(8,794)
Total	(877)	(184)	(18,582)	(13,899)
Grand total	(69,264)	(66,948)	(87,100)	(80,798)

7. INVENTORIES

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>	<u>06/30/2024</u>	<u>12/31/2023</u>
Finished products	415,736	441,285	646,737	699,268
Work in process	37,187	46,907	40,238	48,076
Raw materials	216,200	228,341	215,654	227,875
Imports in progress	44,030	21,769	44,030	21,769
Other	182	654	182	692
Total	713,335	738,956	946,841	997,680

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

In thousands of reais

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

	<u>Parent Company</u>	<u>Consolidated</u>
Balances at December 31, 2023	(59,502)	(91,687)
Additions, net of reversals	(38,591)	(35,127)
Write-offs/Exchange-rate change	27,725	25,399
Balances at June 30, 2024	(70,368)	(101,415)

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

8. RECOVERABLE TAXES

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>	<u>06/30/2024</u>	<u>12/31/2023</u>
Income tax rebate on overpaid taxes	68,217	65,014	68,217	65,014
Prepayments of income tax and social contribution	11,515	41,813	13,876	42,809
Withholding income tax (IRRF)	13,181	9,171	14,372	10,242
Value-added tax on sales and services (ICMS)	11,894	13,100	11,894	13,101
Excise Tax - IPI	174	952	174	952
Recoverable PIS and COFINS (i)	72,637	133,847	73,045	134,337
PIS and COFINS (ICMS basis)	-	13,026	-	13,026
Recoverable INSS	-	329	-	329
Investment grant tax credit (Law 14789/23) (ii)	29,391	-	29,391	-
Reintegra - Manaus Free Trade Zone	6,280	6,169	6,280	6,169
Unpaid Cacex rate	3,229	3,194	3,229	3,194
Alpargatas Europe S.L.U. - Spain				
Value added tax (IVA)	-	-	6,198	13,218
Prepayments of income tax	-	-	12,323	8,331
Alpargatas Colombia S.A.S.				
Value added tax (IVA)	-	-	7,877	7,574
Prepayments of income tax	-	-	802	492
Other	2,955	2,583	5,485	6,498
Total	219,473	289,198	253,163	325,286
Current	124,669	191,637	158,359	227,725
Non-current	94,804	97,561	94,804	97,561

(i) Refers to the credits from purchase operations since the Company opted to first use the credits from the lawsuit for the exclusion of PIS and COFINS from the ICMS calculation basis.

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

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

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.

Origins are shown below:

Description	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Assets				
Allowance for expected losses from accounts receivable	4,922	5,790	5,734	6,259
Allowance for expected losses from accounts receivable (ASAIC)	91,369	91,369	91,369	91,369
Provision for inventory losses, including taxes	29,920	23,761	34,105	27,841
Provision for tax, civil and labor contingencies	9,220	5,414	9,220	5,414
Provision for long-term incentive plan	14,192	10,747	16,883	13,255
Provision for impairment loss in property, plant and equipment	8,693	10,064	8,693	10,064
Provision for indemnities	-	1,660	-	1,660
Recognition adjustment of sales revenue	1,916	2,625	1,916	2,625
Tax losses and the negative social contribution base	108,035	114,582	108,035	114,582
Other temporary differences	18,634	22,853	26,513	33,062
Total gross tax assets	286,901	288,865	302,468	306,131
Liabilities				
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	27,395	25,745	27,395	25,745
Other temporary differences	-	-	74	206
Total gross tax liabilities	48,737	46,929	48,811	47,135
Total tax assets, net	238,164	241,936	253,657	258,996
Deferred tax assets	238,164	241,936	253,731	259,202
Deferred taxes - liabilities	-	-	(74)	(206)
Total tax assets, net	238,164	241,936	253,657	258,996

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

The deferred tax assets (consolidated) expect to be realized as below:

	06/30/2024	12/31/2023
2024	23,783	20,398
2025	42,221	41,644
2026	60,949	60,372
2027	63,532	72,311
>2028	111,983	111,406
Total	302,468	306,131

As of June 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:

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

In thousands of reais

	<u>06/30/2024</u>	<u>12/31/2023</u>
Alpargatas USA Inc. – United States	99,485	76,337
Alpargatas Asia Ltd. – Hong Kong	1,301	1,133
Alpargatas Trading (Shanghai) Co., Ltd.	8,056	6,893
Alpargatas India Fashions Private Ltd. – India	4,552	3,793
Alpargatas Colombia SAS	19,140	16,069
Total tax credit, not formed	<u>132,534</u>	<u>104,225</u>

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 June 30, 2024 are as follows:

	<u>Parent Company</u>	<u>Consolidated</u>
Balances at December 31, 2023	<u>241,936</u>	<u>258,996</u>
Effects on income (loss)	(3,772)	(5,174)
Exchange-rate change and other changes	-	(165)
Balances at June 30, 2024	<u>238,164</u>	<u>253,657</u>

9.2. Rate reconciliation

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

	<u>Parent Company</u>				<u>Consolidated</u>			
	<u>04/01– 06/30/2024</u>	<u>01/01– 06/30/2024</u>	<u>04/01– 06/30/2023</u>	<u>01/01– 06/30/2023</u>	<u>04/01– 06/30/2024</u>	<u>01/01– 06/30/2024</u>	<u>04/01– 06/30/2023</u>	<u>01/01– 06/30/2023</u>
Income (loss) before income tax and social contribution	18,815	34,193	(107,660)	(418,171)	17,460	38,369	(97,918)	(407,637)
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	(6,397)	(11,626)	36,604	142,178	(5,937)	(13,045)	33,292	138,597
Share of equity earnings in investees	(5,636)	(6,595)	2,886	(9,212)	3,790	1,058	(2,169)	(11,739)
Investment grant – ICMS	-	-	15,412	32,368	-	-	15,412	32,368
Federal tax grant - IRPJ (Corporate Income Tax)	1,469	3,563	-	-	1,469	3,563	-	-
Tax assets not recorded and effects of differing of rates of subsidiaries	-	-	-	-	(8,672)	(10,700)	(1,617)	(3,978)
Estimated tax credit on investment grants (i)	15,804	29,391	-	-	15,804	29,392	-	-
Income tax recoverable on SELIC interest overpaid	390	813	8	490	390	813	8	490
Other permanent differences, net	(875)	(1,360)	(103)	(74)	(875)	(1,359)	(103)	(887)
Total expense for income tax and social contribution	<u>4,755</u>	<u>14,188</u>	<u>54,807</u>	<u>165,750</u>	<u>5,969</u>	<u>9,722</u>	<u>44,823</u>	<u>154,851</u>
Current	10,022	17,961	-	-	13,358	14,896	(10,589)	(20,593)
Deferred	(5,267)	(3,772)	54,807	165,750	(7,389)	(5,174)	55,412	175,444
Effective rate	-25%	-41%	51%	40%	-34%	-25%	46%	38%

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

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

10. JUDICIAL DEPOSITS

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Tax lawsuits (i)	18,717	18,254	18,717	18,254
Civil lawsuits	103	103	103	103
Labor claims (i)	14,478	12,979	14,478	12,979
Total	33,298	31,336	33,298	31,336

(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).

11. ACCOUNTS RECEIVABLE FOR THE SALE OF SUBSIDIARIESAccounts receivable – ASAIC

On June 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 Alparagas 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

As of June 30, 2024, the balance receivable from the sale of Osklen, updated monthly by the CDI, totals R\$ 51,059, recorded in current assets in the Parent Company and Consolidated (R\$ 48,527 as of December 31, 2023), with an expected receipt in September 2024.

12. INVESTMENTS

They are represented as follows:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Investments (subsidiaries and associated company)	874,214	784,224	728,281	627,905
Goodwill on the acquisition of subsidiary (IOASYS)	194,401	194,401	-	-
Impairment of goodwill (IOASYS)	(111,586)	(111,586)	-	-
	957,029	867,039	728,281	627,905

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

In thousands of reais

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

	Fibrasil Agrícola e Comercial Ltda.	Alpargatas Europe S.L.U.	Alpargatas Imobiliária Ltda.	Alpargatas Colombia S.A.S.	Alpargatas Asia Ltd. (Hong Kong)	Alpargatas India Fashion Private Ltd.	Alpargatas Trading (Shanghai) Co. Ltd. (China)	IOASYS (12.1)	Rothy's Inc.	Total
Information as of June 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	5,561	590,440	29,797	46,687	54,942	2,452	14,150	37,668	950,821	
Total non-current assets	-	138,663	2,048	404	50	7	442	3,752	1,033,610	
Total current liabilities	32	646,656	220	34,727	22,380	394	17,493	6,556	190,664	
Total non-current liabilities	-	42,351	-	-	628	-	-	1,131	313,016	
Capital	5,979	595	16,558	76,295	40,199	17,188	41,474	404	2,086,415	
Non-controlling interest	-	-	-	-	-	1,011	-	-	728,281	
Shareholders' equity - controlling shareholders	5,529	40,096	31,625	12,364	31,984	1,054	(2,901)	33,733	752,470	
Unrealized income in inventories	-	(8,804)	-	(1,578)	-	(70)	(281)	-	-	
	5,529	31,292	31,625	10,786	31,984	984	(3,182)	33,733	752,470	
Net revenue for the period	-	500,082	-	8,312	84,248	102	11,628	25,080	477,099	
Net income (loss) for the period (i)	189	(38,887)	892	(5,370)	24,388	(594)	(1,278)	2,866	6,407	
Interest %	100.00	100.00	100.00	100.00	100.00	51.00	100.00	100.00	49.18	
Book value of investments:										
Balance at December 31, 2023	5,340	69,100	30,733	15,768	4,297	648	-	30,433	627,905	784,224
Capital increase/contribution	-	-	-	-	-	517	-	-	-	517
Share of equity earnings in investees (i)	189	(41,603)	892	(7,453)	24,388	(308)	(1,479)	2,866 (iii)	3,111 (iv)	(19,397)
Exchange-rate change on investments	-	3,795	-	2,471	3,299	127	(175)	-	93,652	103,169
LT incentive - share grant	-	-	-	-	-	-	-	434	6,396	6,830
Other changes	-	-	-	-	-	-	1,654 (ii)	-	(2,783)	(1,169)
Balance at June 30, 2024	5,529	31,292	31,625	10,786	31,984	984	-	33,733	728,281	874,214

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

(ii) The negative shareholders' equity balance was reclassified to non-current liabilities, in the "Other liabilities" group.

(iii) The investment includes R\$ 143 of fair value adjustment and the equity income (loss) includes the expense of R\$ 388 as amortization.

(iv) The investment includes R\$ 288,825 of fair value adjustment and the equity income (loss) includes the expense of R\$ 6,922 as amortization.

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 six-month periods ended June 30, 2024**

In thousands of reais

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\$ 80,940 as of June 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 (impairment)

For the period ended June 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	Parent Company					
		06/30/2024			12/31/2023		
		Cost	Accumulated depreciation (i)	Net	Cost	Accumulated depreciation (i)	Net
Land	-	9,722	-	9,722	9,722	-	9,722
Buildings and constructions	2% p.a.	416,877	(137,391)	279,486	416,912	(130,445)	286,467
Machinery and equipment	7% p.a.	1,037,817	(410,165)	627,652	1,003,997	(376,550)	627,447
Furniture and fixtures	10% p.a.	86,028	(47,664)	38,364	85,054	(44,471)	40,583
Vehicles	10% p.a.	6,829	(5,817)	1,012	6,782	(5,829)	953
Leasehold improvements	16% p.a.	64,518	(35,425)	29,093	64,518	(30,423)	34,095
Projects in progress	-	375,927	-	375,927	396,502	-	396,502
Other property, plant and equipment	10% p.a.	1,365	-	1,365	1,365	-	1,365
Provision for impairment of machinery and equipment (ii)	-	(7,805)	-	(7,805)	(8,838)	-	(8,838)
Total		1,991,278	(636,462)	1,354,816	1,976,014	(587,718)	1,388,296

	Average rate of depreciation	Consolidated					
		06/30/2024			12/31/2023		
		Cost	Accumulated depreciation (i)	Net	Cost	Accumulated depreciation (i)	Net
Land	-	9,722	-	9,722	9,722	-	9,722
Buildings and constructions	2% p.a.	416,894	(137,612)	279,282	416,928	(130,636)	286,292
Machinery and equipment	7% p.a.	1,049,182	(418,606)	630,576	1,014,748	(384,055)	630,693
Furniture and fixtures	10% p.a.	121,815	(70,750)	51,065	117,462	(63,294)	54,168
Vehicles	10% p.a.	9,696	(8,175)	1,521	9,280	(7,473)	1,807
Leasehold improvements	16% p.a.	90,608	(55,814)	34,794	87,133	(47,546)	39,587
Projects in progress	-	381,056	-	381,056	397,398	-	397,398
Other property, plant and equipment	10% p.a.	1,365	-	1,365	1,365	-	1,365
Provision for impairment of machinery and equipment (ii)	-	(7,805)	-	(7,805)	(8,838)	-	(8,838)
Total		2,072,533	(690,957)	1,381,576	2,045,198	(633,004)	1,412,194

(i) Depreciation is calculated under the straight-line method, based on the estimated useful life of each asset, which is reviewed every year.

(ii) 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 six-month periods ended June 30, 2024

In thousands of reais

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

							Parent Company
	12/31/2023	Additions	Transfers (i)	Depreciation	Write-offs	Other changes	06/30/2024
Land	9,722	-	-	-	-	-	9,722
Buildings and constructions	286,467	-	31	(6,958)	(54)	-	279,486
Machinery and equipment	627,447	-	39,077	(37,641)	(1,195)	(36)	627,652
Furniture and fixtures	40,583	-	1,099	(3,300)	(18)	-	38,364
Vehicles	953	-	164	(104)	(1)	-	1,012
Leasehold improvements	34,095	-	-	(5,002)	-	-	29,093
Projects in progress (iii)	396,502	22,646	(43,221)	-	-	-	375,927
Other property, plant and equipment	1,365	-	-	-	-	-	1,365
Provision for impairment of machinery and equipment (ii)	(8,838)	-	-	44	-	989	(7,805)
Total	1,388,296	22,646	(2,850)	(52,961)	(1,268)	953	1,354,816

- (i) Changes in assets in "Projects in progress" allocated to definite accounts in "Property, plant and equipment", upon completion of projects.
(ii) Refers to provision for asset losses of deactivated plants or obsolete assets.
(iii) 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\$ 278,698, (b) Productivity in the amount of R\$ 34,237 and other projects.

							Consolidated
	12/31/2023	Additions	Transfers (i)	Depreciation	Write-offs	FX and other changes	06/30/2024
Land	9,722	-	-	-	-	-	9,722
Buildings and constructions	286,292	-	31	(6,958)	(54)	(29)	279,282
Machinery and equipment	630,693	-	39,907	(38,725)	(1,339)	40	630,576
Furniture and fixtures	54,168	-	2,464	(7,140)	(24)	1,597	51,065
Vehicles	1,807	-	164	(1,184)	(1)	735	1,521
Leasehold improvements	39,587	-	21	(6,425)	-	1,611	34,794
Projects in progress (iii)	397,398	29,317	(48,705)	-	-	3,046	381,056
Other property, plant and equipment	1,365	-	-	-	-	-	1,365
Provision for impairment of machinery and equipment (ii)	(8,838)	-	-	44	-	989	(7,805)
Total	1,412,194	29,317	(6,118)	(60,388)	(1,418)	7,989	1,381,576

- (i) Changes in assets in "Projects in progress" allocated to definite accounts in "Property, plant and equipment", upon completion of projects.
(ii) Refers to provision for asset losses of deactivated plants or obsolete assets.
(iii) 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\$ 278,698, (b) Productivity in the amount of R\$ 34,237 and other projects.

14. INTANGIBLE ASSETS

	Average rate of amortization	Parent Company					
		06/30/2024			12/31/2023		
		Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
With defined useful life:							
Business management systems (i)	15% p.a.	549,531	(315,758)	233,773	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	-	76,434	-	76,434	99,191	-	99,191
Provision for impairment of business management systems	-	(17,764)	-	(17,764)	(20,810)	-	(20,810)
Total		663,079	(315,758)	347,321	651,507	(280,425)	371,082

	Average rate of amortization	Consolidated					
		06/30/2024			12/31/2023		
		Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
With defined useful life:							
Business management systems (i)	15% p.a.	644,378	(367,683)	276,695	604,680	(323,424)	281,256
Customer portfolio	33% p.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	-	76,434	-	76,434	99,191	-	99,191
Provision for impairment of business management systems	-	(17,764)	-	(17,764)	(20,810)	-	(20,810)
Total		841,116	(368,057)	473,059	821,129	(323,424)	497,705

- (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.

ALPARGATAS S.A.

Notes to the interim financial information

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In thousands of reais

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

							Parent Company
	12/31/2023	Additions	Transfers (i)	Amortization	Write-offs	Other changes	06/30/2024
With defined useful life:							
Business management system	237,823	-	31,285	(35,335)	-	-	233,773
Without defined useful life:							
Brands, rights and patents	1,016	-	-	-	-	-	1,016
Goodwill in the acquisition of subsidiaries	53,862	-	-	-	-	-	53,862
Projects in progress (ii)	99,191	5,678	(28,435)	-	-	-	76,434
Provision for impairment of business management systems	(20,810)	-	-	3,046	-	-	(17,764)
Total	371,082	5,678	2,850	(32,289)	-	-	347,321

- (i) Transfers from "Projects in progress" to the corresponding definite accounts in "Intangible assets", 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) of R\$ 59,338, (b) Compliance of R\$ 8,748 and other projects.

							Consolidated
	12/31/2023	Additions	Transfer (i)	Amortization	Write-offs	Exchange-rate change / other changes	06/30/2024
With defined useful life:							
Business management systems	281,256	-	34,552	(39,845)	-	732	276,695
Customer portfolio	374	-	-	-	-	(374)	0
Without defined useful life:							
Brands, rights and patents	1,016	-	-	-	-	-	1,016
Goodwill in the acquisition of subsidiaries	136,678	-	-	-	-	-	136,678
Projects in progress (ii)	99,191	5,678	(28,434)	-	-	(1)	76,434
Provision for impairment of business management systems	(20,810)	-	-	3,046	-	-	(17,764)
Total	497,705	5,678	6,118	(36,799)	-	357	473,059

- (i) Transfers from "Projects in progress" to the corresponding definite accounts in "Intangible assets", upon completion of projects.
(ii) The balances recorded "Projects in progress" refer to the following projects: (a) ILEP (industrial and logistics excellence program) of R\$ 59,338, (b) Compliance of R\$ 8,748 and other projects.

15. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

Changes in balances of assets and liabilities for the period ended June 30, 2024 are as follows:

	Parent Company	Consolidated
Right-of-use assets		
Balances at December 31, 2023	132,865	173,190
Remeasurement adjustments	1,599	9,705
Depreciation	(12,971)	(22,974)
Exchange-rate change / Other changes (i)	-	21,795
Balances at June 30, 2024	121,493	181,716
Lease liabilities		
Balances at December 31, 2023	143,268	184,985
Remeasurement adjustments	1,599	9,705
Payment of principal - lease	(12,568)	(22,570)
Interest payment	(5,421)	(5,969)
Interest appropriation	7,208	7,717
Exchange-rate change / Other changes (i)	-	21,078
Balances at June 30, 2024	134,087	194,946

- (i) It mainly refers to the exchange-rate change of the balances of subsidiaries abroad.

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In thousands of reais

15.1 Lease liabilities

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current	21,751	21,765	41,093	34,859
Non-current	112,336	121,503	153,853	150,126
	134,087	143,268	194,946	184,985

15.2 Impact on income (loss) for the period

	Parent Company				Consolidated			
	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023
Depreciation of right-of-use	6,509	12,971	6,990	13,247	11,752	22,974	10,879	21,663
Appropriation of interest of leases	3,551	7,208	3,933	7,264	3,813	7,717	4,203	7,834
Income upon write-off of right-of-use	-	-	354	354	-	-	354	354
	10,060	20,179	11,277	20,865	15,565	30,691	15,436	29,851

15.3 Impact on cash flows

	Parent Company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Flows from operating activities				
Provision for interest	7,208	7,264	7,717	7,834
Interest payment	(5,421)	(7,264)	(5,969)	(7,834)
Depreciation from right-of-use	12,971	13,247	22,974	21,663
Income (loss) upon write-off of right-of-use	-	(354)	-	(354)
Flow from financing activities				
Payment of principal - lease	(12,568)	(9,943)	(22,570)	(17,599)
Items without cash effect				
Additions	1,599	71,980	9,705	71,980
Write-offs	-	3,219	-	3,219

15.4 Discount rates

The weighted average discount rates applied to lease agreements are presented below:

Term of agreements	Rates p.a.	
	Parent Company	Consolidated
01–05 years	9.87%	4.53%
06–10 years	12.06%	10.67%
>10 years	9.53%	9.53%

16. SUPPLIERS

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Domestic	358,302	333,537	354,396	327,885
Foreign (i)	32,686	10,191	94,642	67,182
Total	390,988	343,728	449,038	395,067

(i) The balance of foreign suppliers mostly refers to amounts denominated in US dollars.

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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, the 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 June 30, 2024, the amount is R\$ 121,643 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	
			06/30/2024	12/31/2023	06/30/2024	12/31/2023
In Reais (R\$):						
FNE (BNB) (a)		7.16%	221,546	222,946	221,546	222,946
Finame (b)		6.00%	50	640	50	640
Debentures (c)		CDI + 1.40%	801,089	801,403	801,089	801,403
NCE (d)		CDI + 1.47%	50,000	206,404	50,000	206,404
Total in Reais (R\$)			1,072,685	1,231,393	1,072,685	1,231,393
In foreign currency:						
BNDES Exim – Alpargatas S/A (e)	US\$	FX + 6.07% p.a.	149,783	150,177	149,783	150,177
Working Capital – Alpargatas Europe S.L.U (f)	EUR	Euribor 1M + 1.00%	-	-	31,075	334
	EUR	Euribor 1M + 1.80%	-	-	17,864	-
Working Capital – Alpargatas Trading (Shanghai) (g)	CNY	LPR + 0.55%	-	-	5,813	6,815
Working Capital – Alpargatas USA Inc. - United States (h)	US\$	SOFR 3M + 1.80%	-	-	139,055	96,886
Total foreign currency			149,783	150,177	343,590	254,212
Grand total			1,222,468	1,381,570	1,416,275	1,485,605
Current liabilities			28,919	23,402	222,726	127,437
Non-current liabilities			1,193,549	1,358,168	1,193,549	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 funding carried out up to 2013 has already been settled; financing in 2014 matures up to 2024.

(c) In December 2022, the Company carried out the 2nd 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 June 2024, a prepayment of R\$ 150,000 was made, leaving a balance of R\$ 50,000 for amortization on the maturity date.

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- (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 Alpargatas Europe S.L.U. 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 raises and amortizes these facilities according to its working capital needs.
- (g) In January 2024, Alpargatas Trading Shanghai subsidiary ("Alpargatas China") renewed its working capital facility totaling CNY 30 million and LPR rate + 0.55% p.a., with the next maturity in December 2024. The subsidiary raises and amortizes these facilities according to its working capital needs.
- (h) In January 2024, the subsidiary Alpargatas USA Inc. - United States renewed a revolving credit facility with a maximum value of USD 25 million to support its working capital. The subsidiary draws down on this facility according to its cash needs.

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

	<u>Parent Company</u>	<u>Consolidated</u>
Balance at December 31, 2023	1,381,570	1,485,605
Borrowings	-	75,122
Payment of principal	(156,687)	(163,770)
Interest payment	(79,823)	(84,196)
Provision for interest	77,408	82,551
Exchange-rate change	-	20,963
Balance at June 30, 2024	1,222,468	1,416,275

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

	<u>Parent Company and Consolidated</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>
≤02 years	78,285	228,299
02–05 years	904,289	904,752
>05 years	210,975	225,117
Total	1,193,549	1,358,168

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

Contractual covenants

As of June 30, 2024, debentures held by the Company contained restrictive covenants that establish financial (Net Debt/normalized EBITDA over the last 12 months equal to or lower than 3x) and non-financial obligations by the Company and its subsidiaries. The Company and its subsidiaries are in compliance with these clauses.

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19. TAX LIABILITIES

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
ICMS	-	-	734	771
PIS and COFINS	581	964	587	969
Income tax and social contribution	3,927	-	4,180	69
Social security contribution on gross revenue	4,118	4,987	4,118	4,987
INSS - Third parties	597	1,509	630	1,509
Provision for taxes on inventory losses				
ICMS	12,827	10,371	12,827	10,371
PIS and COFINS	7,580	7,005	7,580	7,005
CIDE	353	849	364	857
Income tax payable – Third parties	270	330	274	334
ISS payable - Third parties	368	711	374	716
Alpargatas Spain taxes	-	-	831	1,450
Alpargatas USA taxes	-	-	350	-
Alpargatas China taxes	-	-	2,803	1,679
Other	305	4,727	463	4,925
Total	30,926	31,453	36,116	35,642

20. PROVISIONS AND OTHER LIABILITIES

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Royalties payable	15,561	9,229	15,561	9,229
Freight payable	24,116	20,435	38,893	27,319
Advertising payable	14,427	18,839	46,719	23,974
Sales commissions and incentives	1,556	2,067	18,272	4,683
Advance from customers	8,970	9,255	11,037	17,640
Provision for indemnities	-	4,883	-	4,883
Provision for logistics services	1,543	2,157	1,543	2,157
Provision for payment of advisory services	5,864	22,663	5,864	22,663
Services payable - EMEA	-	-	6,544	9,327
Services payable - India	-	-	379	353
Services payable - US	-	-	10,234	2,354
Services payable - Hong Kong	-	-	6,534	4,812
Other accounts payable (outsourced services, concessionaires and other)	9,620	12,133	20,668	17,963
Total	81,657	101,661	182,248	147,357

21. LABOR AND SOCIAL SECURITY OBLIGATIONS

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Salaries payable	12,346	9,897	16,729	12,297
Provision for vacation and 13 th salary	57,736	42,805	65,870	48,593
Provision for profit sharing program	18,542	-	24,621	-
Social charges	11,468	9,809	15,090	13,011
Total	100,092	62,511	122,310	73,901

ALPARGATAS S.A.

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22. RELATED PARTIES**22.1. Balances with subsidiaries**

	Parent Company Assets		Parent Company Liabilities	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Alpargatas Europe S.L.U. - Spain	20,983	-	(12,013)	(11,839)
Alpargatas Asia Ltd. - Hong Kong	4,602	-	-	-
Alpargatas USA Inc. - United States	4,464	-	-	-
loasys Desenvolvimento de Software Ltda	-	-	(1,410)	(1,192)
Alpargatas Colombia S.A.S.	432	-	-	-
Total	30,481	-	(13,423)	(13,031)

Reflects the current accounts between the Company and its subsidiaries, as part of the treasury centralized management of cash and cash equivalents.

Balances receivable and payable from subsidiaries transactions:

	Parent Company Trade accounts receivable		Parent Company Suppliers	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Alpargatas USA Inc. - United States	84,029	65,493	-	-
Alpargatas Europe S.L.U. - Spain	188,557	139,499	-	-
Alpargatas Colombia SAS	29,794	19,824	-	-
Alpargatas Trading (Shanghai) Co. Ltd.	4,685	405	-	-
Alpargatas Asia Ltd. - Hong Kong	5,413	6,052	-	-
loasys Desenvolvimento de Software Ltda	-	-	5,347	6,164
Total	312,478	231,273	5,347	6,164

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			
	04/01-06/30/2024	01/01-06/30/2024	04/01-06/30/2023	01/01-06/30/2023	04/01-06/30/2024	01/01-06/30/2024	04/01-06/30/2023	01/01-06/30/2023
Alpargatas S.A. (i)	49,375	120,738	42,300	180,741	-	-	-	-
Alpargatas USA Inc. - United States	-	-	-	-	5,291	7,794	5,149	8,253
Alpargatas Europe S.L.U. - Spain	-	-	-	-	21,240	63,432	18,857	115,230
Alpargatas Colombia SAS	-	-	-	-	3,036	11,431	958	6,083
Alpargatas India Fashions Private Ltd.	-	-	-	-	-	-	-	-
Alpargatas Trading (Shanghai) Co. Ltd.	-	-	-	-	753	4,147	360	1,012
Alpargatas Asia Ltd. - Hong Kong	-	-	-	-	19,055	33,934	16,976	50,163
Total	49,375	120,738	42,300	180,741	49,375	120,738	42,300	180,741

(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.

	Other revenues				Other expenses			
	04/01-06/30/2024	01/01-06/30/2024	04/01-06/30/2023	01/01-06/30/2023	04/01-06/30/2024	01/01-06/30/2024	04/01-06/30/2023	01/01-06/30/2023
Alpargatas S.A.	19,577	30,481	-	-	4,158	8,345	4,966	16,738
Alpargatas USA Inc. - United States (i)	-	-	-	-	2,698	4,464	-	-
Alpargatas Europe S.L.U. - Spain (i)	-	-	-	-	12,061	20,983	-	-
Alpargatas Colombia SAS (i)	-	-	-	-	216	432	-	-
Alpargatas Asia Ltd. - Hong Kong (i)	-	-	-	-	4,602	4,602	-	-
loasys Desenvolvimento de Software Ltda (ii)	4,158	8,345	4,966	16,738	-	-	-	-
Total	23,735	38,826	4,966	16,738	23,735	38,826	4,966	16,738

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

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

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During the period ended June 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				Parent Company and Consolidated			
	Liabilities (i)				Expense (iii)			
	06/30/2024		12/31/2023		06/30/2024		06/30/2023	
Banco Itaú-Unibanco	559,354		548,576					
Total	559,354		548,576					

	Parent Company and Consolidated				Parent Company and Consolidated			
	Revenue (ii)				Expense (iii)			
	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023
Banco Itaú-Unibanco	-	-	806	3,880	11,545	28,207	17,254	34,687
Total	-	-	806	3,880	11,545	28,207	17,254	34,687

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

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

(iii) They refer to expenses with interest on loans.

As of June 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:

	Parent Company and Consolidated					
	06/30/2024			06/30/2023		
	Remuneration			Remuneration		
	Fixed	Variable	Total	Fixed	Variable	Total
Board of Directors / Audit Committee	3,183	-	3,183	3,525	-	3,525
Directors	5,166	4,777	9,943	15,680	-	15,680
Total	8,349	4,777	13,126	19,205	-	19,205

In addition to the Directors' fees, during the six-month period ended June 30, 2024, the Company made contributions to the private pension plan totaling R\$ 100 (R\$ 89 in six-month period ended June 30, 2023) on behalf of the statutory directors and regarding the long-term incentive plan, charging a provision of R\$ 3,420 (reversal of expense of R\$ 29,971 in the six-month period ended June 30, 2023 since targets were not attained).

The annual global Directors' fees set for the year 2024 in the Annual Shareholders' Meeting of April 26, 2024 was R\$ 37,273 (R\$ 36,575 in 2023).

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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:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Labor claims (i)	23,772	15,336	23,772	15,336
Tax lawsuits	-	25	-	25
Civil lawsuits	1,104	568	1,104	568
Total	24,876	15,929	24,876	15,929
Judicial deposits	(4,411)	(4,982)	(4,411)	(4,982)
Net total	20,465	10,947	20,465	10,947
Current	14,746	5,738	14,746	5,738
Non-current	5,719	5,209	5,719	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:

	Parent Company and Consolidated			
	Labor	Tax	Civil	Total
Balance at December 31, 2023	10,354	25	568	10,947
Additions/(reversals)	31,371	925	536	32,832
Payments	(22,364)	(950)	-	(23,314)
Balance at June 30, 2024	19,361	-	1,104	20,465

23.1. Possible risk of loss (not provisioned)

Contingent liabilities with risk of loss classified as possible:

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Tax:				
CSLL and IRPJ (i)	14,116	13,884	14,116	13,884
Royalties (ii)	13,640	13,320	13,640	13,320
PIS/COFINS credit (iii)	3,697	3,619	3,697	3,619
Other	20,197	15,902	20,197	15,902
Total tax	51,650	46,725	51,650	46,725
Civil (iv)	32,657	35,086	32,836	35,247
Labor	56,593	60,991	56,593	60,991
Grand total	140,900	142,802	141,079	142,963

(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.

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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 June 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.

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.

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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.

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.

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d) Accounting impact

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

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current liabilities	4,637	2,497	4,745	3,032
Non-current liabilities	5,228	4,764	7,375	6,546
Shareholders' equity	33,625	25,663	33,625	25,663

The accounting impact recorded in income (loss) for the period ended June 30, 2024 was an expense of R\$ 10,476 in the Parent Company and an expense of R\$ 11,105 in the Consolidated (expense of R\$ 25,219 in the same period of 2023 in the Parent Company and R\$ 26,221 in the Consolidated).

In shareholders' equity the impact was an increase of R\$ 7,962 for the period ended June 30, 2024 (decrease of R\$ 25,792 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 June 30, 2024 and 2023, the following amounts were recognized in income (loss):

	Parent Company				Consolidated			
	04/01–	01/01–	04/01–	01/01–	04/01–	01/01–	04/01–	01/01–
	06/30/2024	06/30/2024	06/30/2023	06/30/2023	06/30/2024	06/30/2024	06/30/2023	06/30/2023
Profit sharing program	14,219	23,570	3,639	8,213	20,752	31,125	3,842	8,478

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.

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 June 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.

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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			
	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023
Gross operating revenue:								
Domestic market	792,191	1,601,224	665,701	1,366,987	802,613	1,620,753	673,017	1,383,050
Foreign market	57,145	133,197	54,690	198,526	397,799	702,531	420,743	767,153
	849,336	1,734,421	720,391	1,565,513	1,200,412	2,323,284	1,093,760	2,150,203
Refunds and rebates (i)	(30,431)	(70,523)	(35,599)	(65,266)	(75,642)	(154,638)	(74,990)	(131,246)
Sales taxes (ii)	(106,019)	(216,852)	(90,170)	(185,977)	(108,273)	(220,349)	(92,411)	(190,112)
Net operating revenue	712,886	1,447,046	594,622	1,314,270	1,016,497	1,948,297	926,359	1,828,845

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

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

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			
	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023	04/01– 06/30/2024	01/01–06/ 30/2024	04/01– 06/30/2023	01/01– 06/30/2023
Cost of goods sold:								
Raw material and material	235,331	484,695	210,830	456,915	305,873	586,137	294,383	558,615
Salaries, social charges and benefits	135,891	260,909	160,259	292,045	139,438	267,228	165,973	302,080
Depreciation	26,821	54,307	21,204	41,093	26,958	54,581	21,443	41,571
Other costs	49,939	106,765	48,110	124,395	64,804	135,546	66,940	160,083
Total	447,982	906,676	440,403	914,448	537,073	1,043,492	548,739	1,062,349
Selling expenses:								
Salaries, social charges and benefits	18,771	40,188	29,102	54,125	55,679	109,451	69,846	134,293
Profit sharing	2,746	2,746	-	-	9,087	10,110	-	-
Loss on accounts receivable	1,632	4,522	5,835	6,219	4,052	7,306	7,350	8,365
Freight	32,990	62,086	24,366	54,481	55,839	98,696	56,348	103,631
Advertising and publicity	61,276	115,988	56,078	111,133	134,694	210,923	105,672	186,468
Commissions	2,921	5,785	2,356	4,392	18,103	32,232	17,058	26,464
Depreciation	3,860	6,855	3,267	6,457	13,006	24,089	9,547	19,761
Royalties	6,928	15,924	9,250	15,787	6,928	15,931	9,130	15,667
Outsourced services	11,078	20,266	7,998	17,632	24,899	43,744	18,390	38,982
Rentals / Lease	678	1,348	730	1,684	3,229	5,548	5,025	8,148
Travel expenses	1,038	1,751	1,565	3,019	2,874	4,714	3,474	7,240
Storage expenses	2,216	4,225	1,354	5,707	18,845	33,879	27,555	47,894
Packaging	7,586	17,787	10,705	21,435	10,332	21,924	13,349	24,650
Logistic services	5,590	11,203	3,366	6,681	6,051	11,811	4,034	7,737
Other	5,620	12,946	11,877	23,611	16,222	31,946	21,174	37,503
Total	164,930	323,620	167,849	332,363	379,840	662,304	367,952	666,803
General and administrative:								
Salaries, social charges and benefits	23,760	46,765	21,380	47,694	23,766	46,771	21,380	47,694
Profit sharing	2,766	9,574	-	-	2,766	9,574	-	-
Management fees	6,563	13,126	16,205	19,205	6,563	13,126	16,205	19,205
Outsourced services	24,775	47,895	17,482	38,199	24,775	47,895	17,482	38,199
Depreciation	2,182	4,366	2,116	4,101	2,182	4,366	2,116	4,101
Rent and condominium	130	275	198	341	130	275	198	341
IT maintenance	1,924	3,810	3,350	4,765	1,924	3,810	3,350	4,765
Other	5,789	10,928	7,933	11,446	5,784	10,924	7,933	11,447
Total	67,889	136,739	68,664	125,751	67,890	136,741	68,664	125,752

ALPARGATAS S.A.

Notes to the interim financial information

For the three and six-month periods ended June 30, 2024

In thousands of reais

28. OTHER OPERATING INCOME (EXPENSES), NET

	Parent Company				Consolidated			
	04/01- 06/30/2024	01/01- 06/30/2024	04/01- 06/30/2023	01/01- 06/30/2023	04/01- 06/30/2024	01/01- 06/30/2024	04/01- 06/30/2023	01/01- 06/30/2023
Other operating income:								
Sale of scrap	1,213	1,873	2,053	2,538	1,213	1,873	2,053	2,538
Gain on the sale of property, plant and equipment	-	-	269	431	2	75	288	511
Favorable outcome on lawsuit	7,279	7,998	1,060	1,204	7,279	7,998	1,060	1,204
Revenue from sale of energy	240	838	-	-	240	838	-	-
Revenue from royalties – Group companies	17,708	28,612	-	-	-	-	-	-
Other	887	1,853	780	2,609	116	1,202	870	3,060
	27,327	41,174	4,162	6,782	8,850	11,986	4,271	7,313
Other operating expenses:								
Amortization of intangible assets	(16,971)	(32,692)	(13,843)	(23,925)	(19,098)	(37,096)	(17,259)	(30,850)
Long-term incentive plan (Note 24.2)	(6,020)	(10,476)	28,411	25,219	(6,250)	(11,105)	28,555	26,221
Outsourced services	(1,892)	(5,805)	(1,216)	(3,014)	(1,892)	(6,056)	(1,579)	(3,738)
Provision for losses of receivable on sale of subsidiary (i)	-	-	-	(268,733)	-	-	-	(268,733)
Reversal of provision for Indemnity	-	-	3,620	18,181	-	-	-	-
Plant rationalization expenses	(3,779)	(7,695)	(9,294)	(13,240)	(3,779)	(7,695)	(9,294)	(13,240)
Corporate and commercial rationalization expenses	(2,655)	(4,135)	-	-	(3,636)	(5,448)	-	-
Other	(10,556)	(14,655)	(5,566)	(11,864)	(9,483)	(13,084)	(4,406)	(7,147)
	(41,873)	(75,458)	2,112	(277,376)	(44,138)	(80,484)	(3,983)	(297,487)
Total	(14,546)	(34,284)	6,274	(270,594)	(35,288)	(68,498)	288	(290,174)

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

29. FINANCIAL INCOME AND EXPENSES, NET

	Parent Company				Consolidated			
	04/01- 06/30/2024	01/01- 06/30/2024	04/01- 06/30/2023	01/01- 06/30/2023	04/01- 06/30/2024	01/01- 06/30/2024	04/01- 06/30/2023	01/01- 06/30/2023
Financial income:								
Yields from interest earning bank deposits	30,500	53,874	10,534	26,475	31,790	56,456	10,588	26,637
Accrued income from accounts receivable, judicial deposits and tax credits	3,848	8,083	4,045	14,282	3,848	8,083	4,045	14,282
Interest receivable and other	745	1,392	1,277	3,124	1,015	2,202	1,389	3,286
	35,093	63,349	15,856	43,881	36,653	66,741	16,022	44,205
Financial expenses:								
Interest and charges on loans and financing	(38,817)	(77,408)	(30,608)	(69,112)	(41,735)	(82,551)	(32,561)	(72,462)
Tax on financial income	(1,627)	(2,748)	(748)	(2,121)	(1,627)	(2,748)	(748)	(2,259)
Tax on financial operations	(195)	(355)	(152)	(272)	(200)	(365)	(163)	(301)
Bank expenses	(645)	(1,037)	364	(32)	(1,964)	(2,938)	(1,101)	(2,078)
Interest payable	(1,025)	(2,061)	(5,535)	(6,726)	(1,025)	(2,061)	(1,217)	(2,409)
Interest from lease - IFRS 16	(3,551)	(7,208)	(3,933)	(7,264)	(3,813)	(7,717)	(4,203)	(7,834)
Other	(1,556)	(1,575)	(923)	(1,171)	(1,577)	(1,606)	(955)	(1,072)
	(47,416)	(92,392)	(41,535)	(86,698)	(51,941)	(99,986)	(40,948)	(88,415)
Total	(12,323)	(29,043)	(25,679)	(42,817)	(15,288)	(33,245)	(24,926)	(44,210)

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.

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

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

- Domestic operations:
 - Brazil: 68.35%
- Foreign operations:
 - Sandálias Internacional: 31.65%

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:

	04/01–06/30/2024					
Statement of operations accounts	Net operating revenue	Net income	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	665,190	9,120	(45,557)	(8,371)	(3,311)	13,402
Foreign operations:						
Sandálias Internacional	351,307	3,162	(15,654)	(6,917)	28,506	(7,433)
Rothy's	-	11,147	-	-	-	-
Consolidated	1,016,497	23,429	(61,211)	(15,288)	25,195	5,969

	01/01–06/30/2024					
Statement of operations accounts	Net operating revenue	Net income	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	1,331,729	44,716	(89,991)	(21,663)	(1,815)	20,343
Foreign operations:						
Sandálias Internacional	616,568	264	(30,170)	(11,582)	33,056	(10,621)
Rothy's	-	3,111	-	-	-	-
Consolidated	1,948,297	48,091	(120,161)	(33,245)	31,241	9,722

	04/01–06/30/2023					
Statement of operations accounts	Net operating revenue	Loss	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	545,977	(15,217)	(36,497)	(19,922)	2,372	47,000
Foreign operations:						
Sandálias Internacional	380,382	(31,500)	(13,867)	(5,004)	(10,278)	(2,177)
Rothy's	-	(6,378)	-	-	-	-
Consolidated	926,359	(53,095)	(50,364)	(24,926)	(7,906)	44,823

	01/01–06/30/2023					
Statement of operations accounts	Net operating revenue	Loss	Depreciation and amortization	Financial income (loss)	Net FX	Income tax and social contribution
Domestic operations:						
Brazil	1,129,551	(178,792)	(68,219)	(34,310)	3,791	158,835
Foreign operations:						
Sandálias Internacional	699,294	(37,077)	(28,065)	(9,900)	(14,068)	(3,984)
Rothy's	-	(36,917)	-	-	-	-
Consolidated	1,828,845	(252,786)	(96,284)	(44,210)	(10,277)	154,851

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

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

Assets and liabilities	06/30/2024			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	5,363,654	1,881,701	29,015	1,500,125	2,109,890	299,928
Foreign operations:						
Sandálias Internacional	1,191,812	775,426	5,980	827,264	490,032	32,065
Consolidated	6,555,466	2,657,127	34,995	1,327,389	2,599,922	331,993

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 six-month period ended June 30, 2024.

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 June 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.

		Consolidated	
		06/30/2024	12/31/2023
Swap			
Hedged object (debt)		(172,644)	(151,388)
Long position			
USD + fixed rate	USD + 6.07% p.a.	172,644	151,388
Short position			
CDI + 1.40% p.a.		(149,783)	(150,177)
Hedge position - assets		22,861	1,211

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For the three and six-month periods ended June 30, 2024

In thousands of reais

The operation of fair value hedge of loans in currency was considered as highly efficient on June 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 June 30, 2024, the Company did not contract hedge instruments (NDF) to protect its cash.

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:

					06/30/2024
	≤01 year	01-02 years	03-05 years	>05 years	Total
Financial liabilities:					
Loans and financing	367,063	212,068	1,140,185	228,016	1,947,332
Suppliers	449,038	-	-	-	449,038
Forfeiting	121,643	-	-	-	121,643
Long-term incentive	4,746	4,534	2,401	439	12,120
Lease liabilities	41,093	61,468	43,538	48,847	194,946
Accounts payable for acquisition of subsidiary	-	-	80,940	-	80,940
Interest on own capital and dividends payable	2,173	-	-	-	2,173
Total	985,756	278,070	1,267,064	277,302	2,808,191
	≤01 year	01-02 years	03-05 years	>05 years	Total
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
Total	892,654	431,280	1,275,174	308,667	2,907,775

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

In thousands of reais

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.

	<u>06/30/2024</u>	<u>12/31/2023</u>
Cash and cash equivalents and interest earning bank deposits	1,288,094	934,423
(-) Loans and financing - current and non-current	<u>(1,416,275)</u>	<u>(1,485,605)</u>
Net financial position	<u>(128,181)</u>	<u>(551,182)</u>
Shareholders' equity	<u>3,898,339</u>	<u>3,727,467</u>

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.

	<u>Parent Company</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>
Assets:		
Export receivables	7,518	9,589
Trade accounts receivable	321,955	250,529
Royalties receivable	30,481	-
Total assets	<u>359,954</u>	<u>260,118</u>
Liabilities:		
Suppliers	(32,686)	(10,191)
Royalties payable	<u>(15,561)</u>	<u>(9,229)</u>
Total liabilities	<u>(48,247)</u>	<u>(19,420)</u>
Net exposure	<u>311,707</u>	<u>240,698</u>

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 June 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.

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In thousands of reais

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 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 valueJune 30, 2024

	Fair value through profit or loss	Amortized cost	Total
Financial assets			
Cash and cash equivalents	1,108,329	167,258	1,275,587
Interest earning bank deposits	12,507	-	12,507
Judicial deposit	-	33,298	33,298
Accounts receivable on sale of subsidiaries	-	51,059	51,059
Trade accounts receivable	-	819,151	819,151
Other receivable accounts	-	61,082	61,082
	1,120,836	1,131,848	2,252,684

June 30, 2024

	Fair value through profit or loss	Amortized cost	Total
Financial liabilities			
Suppliers	-	449,038	449,038
Forfeiting	-	121,643	121,643
Loans and financing	149,783	1,266,492	1,416,275
Lease liabilities	-	194,946	194,946
Long-term incentive plan	-	12,120	12,120
Accounts payable for acquisition of subsidiary	39,371	41,569	80,940
	189,154	2,085,808	2,274,962

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

In thousands of reais

December 31, 2023

	Fair value through profit or loss	Amortized cost	Total
Financial assets			
Cash and cash equivalents	784,033	138,492	922,525
Interest earning bank deposits	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	-	59,992	59,992
	795,931	1,162,082	1,958,013

December 31, 2023

	Fair value through profit or loss	Amortized cost	Total
Financial liabilities			
Suppliers	-	395,067	395,067
Forfeiting	-	159,889	159,889
Loans and financing	150,178	1,335,427	1,485,605
Lease liabilities	-	184,985	184,985
Long-term incentive plan	-	9,578	9,578
Accounts payable for acquisition of subsidiary	39,371	39,508	78,879
	189,549	2,124,454	2,314,003

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

A sensitivity analysis was prepared for the consolidated exchange exposure on June 30, 2024, affecting 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. Management believes that there is no risk of exchange exposure to these subsidiaries.

The Company considers as a scenario, a depreciation of the US Dollar by 7.4% against the Real, with a future exchange rate of R\$ 5.15.

Interest rate risk

As of June 30, 2024, all parent company investments are indexed to the CDI (Interbank Deposit Certificate). Loans comprised 99.99% of the balance bear variable interest and 0.01% of the balance fixed interest.

The analysis considers the Company's financial assets and liabilities as of June 30, 2024 at fixed rates and projects the financial income and expenses using an interest yield curve as of June 30, 2024 on the maturities of these operations. As a result, an increase of 0.09% in CDI (interbank deposit certificate) rate from July to September 2024 is verified.

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

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Sensitivity of exchange and interest rate

Risk	Instrument/Operation	Risk description	Impact
Foreign exchange		USD Dollar exchange rate	
	Export receivables		(553)
	Trade accounts receivable		(23,682)
	Royalties receivable		(2,242)
	Suppliers		2,404
	Royalties payable		1,145
	Exchange-rate effect		(22,928)
Interest rate		CDI increase	
	Revenue from interest earning bank deposits		27,767
	Expense with interest on loans		(38,372)
	Effect of interest		(10,605)
	Total effect		(33,533)

32. EARNINGS (LOSSES) PER SHARE

	04/01– 06/30/2024	01/01– 06/30/2024	04/01– 06/30/2023	01/01– 06/30/2023
Basic numerator				
Income (loss) for the period attributable to each share class - Common shares	11,253	23,108	(26,589)	(127,032)
Income (loss) for the period attributable to each share class - Preferred shares	12,317	25,274	(26,264)	(125,389)
Income (loss) for the period attributable to each share class - Total	23,570	48,382	(52,853)	(252,421)
Diluted numerator				
Income (loss) for the period attributable to each share class - Common shares	11,253	22,959	(26,268)	(125,647)
Income (loss) for the period attributable to each share class - Preferred shares	12,317	25,423	(26,585)	(126,774)
Income (loss) for the period attributable to each share class - Total	23,570	48,382	(52,853)	(252,421)
Basic / diluted denominator				
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	336,410,040	336,156,677	343,596,608	342,557,395
Weighted average of the number of stock option - Preferred shares	10,391,510	9,015,776	8,229,663	7,436,954
Diluted weighted average of shares - Preferred shares	346,801,550	345,172,453	351,826,271	349,994,349
Basic earnings (losses) per share - Common shares	0.0331	0.0681	(0.0744)	(0.3557)
Basic earnings (losses) per share - Preferred shares	0.0366	0.0752	(0.0822)	(0.3929)
Diluted earnings (losses) per share - Common shares	0.0331	0.0676	(0.0735)	(0.3514)
Diluted earnings (losses) per share - Preferred shares	0.0355	0.0737	(0.0812)	(0.3886)

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 June 30, 2024, the insurance coverage was considered sufficient by Management to cover risks involved.

ALPARGATAS S.A.

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For the three and six-month periods ended June 30, 2024

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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:

	Parent Company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Additions – IFRS 16	1,599	71,980	9,705	71,980
Write-offs – IFRS 16	-	3,219	-	3,219
Payments settled with treasury shares	7,415	5,281	7,415	5,281

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 June 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.

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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 June 30, 2024. The independent auditors presented their review report for the period ended June 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 June 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, August 8, 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 six-month periods ended June 30, 2024

In thousands of reais

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 June 30, 2024.

São Paulo, August 8, 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 six-month periods ended June 30, 2024

In thousands of reais

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 June 30, 2024.

São Paulo, August 8, 2024.

Liel Miranda
CEO

Adalberto Fernandes Granjo

José Roberto Martinez Daniello

André Corrêa Natal

Certificado de Conclusão

Identificação de envelope: 8FC4E99F-A624-43AF-8D78-24430F28C393

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LoS / Área: Assurance (Audit, CMAAS)

Tipo de Documento: Relatórios ou Deliverables

Envelope fonte:

Documentar páginas: 48

Assinaturas: 1

Remetente do envelope:

Certificar páginas: 2

Rubrica: 0

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Assinatura guiada: Ativado

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juliana.baronian@pwc.com

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Rastreamento de registros

Status: Original

14 de abril de 2026 | 21:06

Portador: Juliana Baronian

juliana.baronian@pwc.com

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Status: Original

15 de abril de 2026 | 07:26

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:

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Emissor: AC SERASA RFB v5

Assunto: CN=MARCELO
ORLANDO:05390848837

Assinatura

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Policy Identifier=2.16.76.1.2.3.10

[1,1]Policy Qualifier Info:

Policy Qualifier Id=CPS

Qualifier:

<http://publicacao.certificadodigital.com.br/r>

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Visualizado: 15 de abril de 2026 | 07:25

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Eventos de entrega do editor	Status	Registro de hora e data
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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)	Copiado	Enviado: 15 de abril de 2026 07:26 Visualizado: 15 de abril de 2026 07:26 Assinado: 15 de abril de 2026 07:26
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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 21:07
Entrega certificada	Segurança verificada	15 de abril de 2026 07:25
Assinatura concluída	Segurança verificada	15 de abril de 2026 07:26
Concluído	Segurança verificada	15 de abril de 2026 07:26

Eventos de pagamento	Status	Carimbo de data/hora
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