



# ATMA

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2Q24 EARNINGS RELEASE

August 14, 2024

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**ATMA**

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**Rio de Janeiro, August 14, 2024: ATMA Participações S.A. – In Judicial Reorganization** is a publicly held company, traded at B3 – Brasil, Bolsa, Balcão (“B3”), under the code ATMP3. ATMA is the holding company of one of the largest service providers groups in the country in the areas of Customer Service (Contact Center and Trade Marketing) through Contax and Industrial Maintenance through Elfe, announces its consolidated results for the second quarter of 2024 (“2Q24”). Comparisons are with 2Q23, except where otherwise indicated. The financial information presented was prepared in accordance with International Financial Reporting Standards (“IFRS”) and the accounting standards and practices of the Brazilian Corporate Law and pronouncements, guidelines and interpretations issued by the Accounting Pronouncements Committee (“CPC”) and approved by the Brazilian Securities and Exchange Commission (“CVM”).

## 2Q24 Highlights

ATMA records positive operating result of R\$9.4 million, with Net Revenue of R\$91.5 million and adjusted EBITDA of R\$5.9 million.

Net Revenue	Cost of services rendered	Adjusted EBITDA
<b>+31.9%</b>	<b>-28.3%</b>	<b>R\$5.9MM</b>

Destaque do período	2T24	2T23	Var.
<b>Financeiros (R\$ mm)</b>			
Receita operacional líquida	91,5	62,3	31,9%
Custos s/ serviços prestados	(82,1)	(105,3)	-28,3%
Resultado operacional	9,4	(43,0)	557,4%
% margem	10,3%	-69,0%	
EBITDA ajustado	5,9	(4,6)	178,0%
% margem	6%	-7%	
<b>Operacionais</b>			
Quantidade de colaboradores	10.549	8.667	17,8%

To calculate Adjusted EBITDA, the Company evaluates and purges non-recurring items related to (i) Loss or Gain on sale of property, plant and equipment; (ii) Costs with demobilizations; (iii) Adjustments from prior periods; (iv) Expenses with lawsuits; and (v) Estimated losses on doubtful debts.

## Message from Management

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The second quarter of 2024 marked a significant period in our strategic transformation journey. We consolidated positive operating results, reaching R\$9.4 million in 2Q24, an expressive growth of 557.4% compared to 2Q23. This result came from our initiatives focused on margin recovery and operational efficiency.

We have intensified actions that strengthen the foundations for the sustainable recovery of our margins, with emphasis on the optimization of infrastructure, economies of scale, operational performance and productivity. This resulted in a notable reduction of 28.3% in our costs compared to the same period in 2023, despite the significant growth in revenue.

The Company continues to show sustained growth in adjusted EBITDA, which in 2Q24 reached R\$5.9 million, an increase of 178.0%. In the year to date of 2024, adjusted EBITDA reached R\$7.7 million, representing a growth of 293.5% compared to the same period in 2023.

We remain committed to the diversity and inclusion of our workforce. We continue to promote gender equity at all organizational levels, with significant representation of women in leadership positions.

In addition, the Company plays an important role in developing new talent, with more than 10% of our employees having secured their first formal job with us. This data reflects our continued dedication to creating a diverse and inclusive work environment, contributing to the professional and social development of the communities where we operate.

We ended the quarter focused on continued revenue growth and consolidation of positive margins, maintaining our commitment to operational excellence, caring for our employees and continuously improving our customer experience.

**André Felipe Rosado França**

CEO

## Operating Performance

### Digital Acceleration and Portfolio Diversification

We maintain our commitment to technological transformation, investing in **generative artificial intelligence** and **digital services**. These initiatives have been fundamental to improving performance in customer service and relationships, generating significant gains in productivity.

Our innovation strategy has allowed us to expand our portfolio, including **telesales** and **collection** services, which has not only diversified our offering, but also enabled us to expand our customer base.

We have seen a significant improvement in our customer satisfaction indicators. In terms of **First Call Resolution**, we saw a 32% increase, which directly impacts the quality of our service.

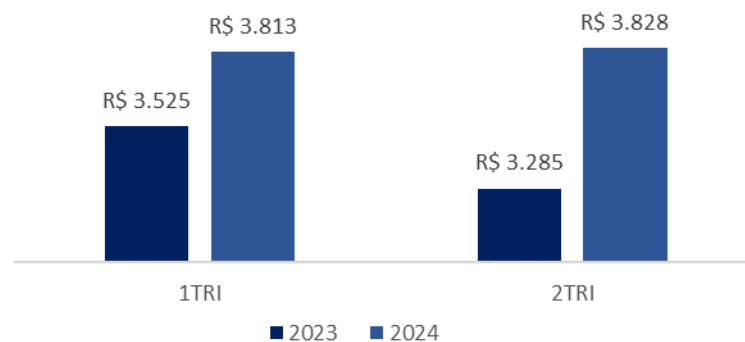
We established strategic alliances focused on technological innovation, accelerating our productivity and optimizing processes, which resulted in greater agility in implementing solutions for new clients.

### Talent development and operational efficiency

All of this is supported by the resilience of our greatest asset, our employees, who believed in and dedicated themselves to this process of overcoming obstacles with great discipline, enthusiasm and creativity. Our people are the guarantee of our commitment to deliver results, efficiency and dynamism in the construction of new paths.

We have intensified our efforts in the process of retaining and attracting talent, increasing the number of training and qualification programs in person and distance learning. More than 142,000 hours of training were carried out in 2024. These actions directly reflected in the increase in our productivity:

**Evolução de Produtividade**  
**Receita líquida mensal por funcionário (R\$)**



## Financial Performance

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We highlight the significant growth in **Net Revenue**, which totaled R\$91.5 million in 2Q24, representing an increase of 31.9% compared to 2Q23. This evolution is the result of our strategy of portfolio diversification and expansion of the customer base.

Through efficient resource management and process optimization, we achieved a significant 28.3% reduction in **Costs of Services Rendered** compared to 2Q23. This optimization was crucial to improving our operating margin.

As a result of these actions, our **Operating Result** showed a notable evolution, reaching R\$9.4 million in 2Q24. In the accumulated of 2024, we maintained a **positive adjusted EBITDA** of R\$7.7 million, of which R\$5.9 million refers to 2Q24, evidencing a consistent recovery trajectory.

Compared to 1Q24, we observed significant growth in both Operating Result and EBITDA, reinforcing the effectiveness of our strategies and the solidity of our financial recovery.

	2T24	2T23	YTY
Receita operacional líquida	91,5	62,3	31,9%
Custos s/ serviços prestados	(82,1)	(105,3)	-28,3%
Resultado operacional	9,4	(43,0)	557,4%
% margem	10,3%	-69,0%	
EBITDA ajustado	5,9	(4,6)	
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**Income Statement**

Em milhões de R\$	DRE					
	2T24	2024	2T23	2023	YtY	QtQ
Receita operacional líquida	91,5	180,7	62,3	150,6	17%	32%
Custo dos serviços prestados	(82,1)	(164,0)	(105,3)	(206,4)	-26%	-28%
<b>Resultado Operacional</b>	<b>9,4</b>	<b>16,7</b>	<b>(43,0)</b>	<b>(55,8)</b>	<b>434%</b>	<b>557%</b>
Gerais e administrativas	(18,4)	(43,6)	(18,7)	(40,8)	6%	-2%
Outras despesas operacionais	(3,0)	(2,3)	(20,2)	(31,6)	-1274%	-573%
<b>Resultado antes das receitas (despesas) financeiras</b>	<b>(12,0)</b>	<b>(29,2)</b>	<b>(81,9)</b>	<b>(128,2)</b>	<b>-339%</b>	<b>-583%</b>
Receitas financeiras	0,1	4,5	464,9	477,2	-10504%	-464800%
Despesas financeiras	(12,8)	(21,4)	(28,6)	(46,8)	-119%	-123%
<b>Resultado financeiro</b>	<b>(12,7)</b>	<b>(16,9)</b>	<b>436,3</b>	<b>430,4</b>	<b>2647%</b>	<b>3535%</b>
<b>Lucro (Prejuízo) operacional antes do IR e CSLL</b>	<b>(24,7)</b>	<b>(46,1)</b>	<b>354,4</b>	<b>302,2</b>	<b>756%</b>	<b>1535%</b>
Imposto de renda e contribuição social	-	150,9	-	-	100%	100%
<b>Lucro (Prejuízo) do período</b>	<b>(24,7)</b>	<b>104,8</b>	<b>354,4</b>	<b>302,2</b>	<b>-188%</b>	<b>1535%</b>
Depreciação e amortização		34,3		53,9	-57%	
Despesas / Receitas financeiras		16,9		(430,4)	2647%	
IR / CS		(150,9)		-	100%	
<b>EBITDA</b>		<b>5,1</b>		<b>(74,3)</b>	<b>1557%</b>	
Recuperação de tributos		(15,6)		-	100%	
Ajustes de períodos anteriores		(1,8)		38,5	2239%	
Venda de imobilizado		(2,0)		-	100%	
Contencioso judicial		(7,4)		1,7	123%	
Perdas esperadas com créditos de liquidação duvidosa		21,7		-	100%	
Desmobilizações		7,7		19,2	-149%	
<b>EBITDA AJUSTADO</b>		<b>7,7</b>		<b>(14,9)</b>	<b>294%</b>	

## Assets

ATIVO				
Em milhões de R\$	30/06/24	31/12/23	Δ	Δ %
Caixa e equivalentes de caixa	69,0	59,3	9,7	16%
Contas a receber de clientes	61,8	85,4	(23,6)	-28%
Contratos em garantia	5,5	3,4	2,1	63%
Tributos a recuperar	186,7	181,8	4,9	3%
Despesas antecipadas e demais ativos	1,7	14,1	(12,4)	-88%
<b>Total do ativo circulante</b>	<b>324,7</b>	<b>344,0</b>	<b>(19,3)</b>	<b>-6%</b>
Depósitos judiciais LP	177,1	188,4	(11,3)	-6%
IR e CS diferidos LP	88,0	124,3	(36,3)	-29%
Despesas antecipadas e demais ativos LP	-	45,9	(45,9)	-100%
Imobilizado	21,2	27,3	(6,1)	-22%
Intangível	667,0	692,9	(25,9)	-4%
Direito de uso	18,5	21,5	(3,0)	-14%
<b>Total do ativo não circulante</b>	<b>971,8</b>	<b>1.100,4</b>	<b>(128,6)</b>	<b>-12%</b>
<b>TOTAL DO ATIVO</b>	<b>1.296,5</b>	<b>1.444,5</b>	<b>(148,0)</b>	<b>-10%</b>

## Liabilities

PASSIVO E PATRIMÔNIO LÍQUIDO				
Em milhões de R\$	30/06/24	31/12/23	Δ	Δ %
Fornecedores	24,5	21,8	2,7	12%
Salários, encargos sociais e benefícios	128,1	125,9	2,2	2%
Tributos a recolher	149,6	155,2	(5,6)	-4%
Debêntures	7,4	-	7,4	0%
Empréstimos e financiamentos	65,4	83,3	(17,9)	-22%
Passivos de arrendamento	6,2	6,3	(0,1)	-2%
Demais obrigações	0,3	8,8	(8,5)	-97%
<b>Total do passivo circulante</b>	<b>381,5</b>	<b>401,4</b>	<b>(19,9)</b>	<b>-5%</b>
Fornecedores LP	39,3	39,2	0,1	0%
Debêntures LP	97,1	104,3	(7,2)	-7%
Empréstimos e financiamentos LP	51,9	15,4	36,5	237%
Provisão para contingências LP	0,9	67,0	(66,1)	-99%
Passivos de arrendamento LP	15,9	18,7	(2,8)	-15%
Tributos a recolher LP	215,8	222,1	(6,3)	-3%
IRPJ e CSLL diferidos LP	77,6	264,8	(187,2)	-71%
Partes relacionadas LP	5,0	5,0	0,0	0%
Dividendos a pagar	4,7	4,5	0,2	4%
Demais obrigações LP	11,8	12,0	(0,2)	-2%
<b>Total do passivo não circulante</b>	<b>520,0</b>	<b>753,1</b>	<b>(233,1)</b>	<b>-31%</b>
<b>Patrimônio líquido</b>	<b>395,0</b>	<b>290,0</b>	<b>105,0</b>	<b>36%</b>
<b>TOTAL DO PASSIVO</b>	<b>1.296,5</b>	<b>1.444,5</b>	<b>(148,0)</b>	<b>-10%</b>



## Investor Relations Contact

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### Investor Relations Officer

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