



2024 RESULTS

1st Quarter

HIGHLIGHTS

Positive operational margin

- In 1Q24, the Company presented a positive operating result of R\$7.3MM, maintaining consistent growth, reversing the negative result presented in 1Q23. Costs showed a reduction of 19% compared to 1Q23 as a result of the restructuring mainly involving the reduction of site rental costs, economies of scale and margin from new businesses, even if incurring additional implementation costs.

Em milhões de R\$	1T24	4T23	QoQ	1T23	YoY
Receita Líquida	89,2	85,6	4%	88,3	1%
Custo dos serviços prestados	(81,9)	(82,0)	0%	(101,1)	-19%
Resultado operacional	7,3	3,6	102%	(12,8)	-157%
Gerais e Administrativas	(24,5)	(15,6)	57%	(22,1)	11%
<i>(+) Depreciação e amortização</i>	22,7	21,5	6%	17,3	31%
EBITDA	1,8	1,1	64%	(17,6)	-110%

Technology and innovation in a new cycle

- Following the successful completion of the restructuring process, ATMA and its operating companies – Contax, ELFE, Ability and Youtility – enter a new phase in their operational and business strategy. Its resumption of growth combines our already consolidated deep expertise and recognized investment in innovation, generative artificial intelligence and digital services;
- In Generative Artificial Intelligence, performance in customer service and relationships with customers and/or end consumers is a key point in generating greater efficiency with productivity gains;
- It is also worth highlighting the optimization of processes with the integration of new operations and capture of synergy, generating greater IT governance and implementation of a new telephony platform with micromanagement and best practices for the business;
- This entire set of actions reflects our continuous search to better serve our customers every day, with a focus on improving the service experience, productivity and high performance in contracts, which have guaranteed growth in current customers, as well as allowed us to do business with new companies.

Our human capital and ESG

- All of this is supported by the resilience of our greatest capital, our employees, who believed in and dedicated themselves to this process of overcoming obstacles with a lot of discipline, enthusiasm and creativity. Our people are the guarantee of our commitment to delivering results, efficiency and dynamism in building new paths;
- We have a presence in 19 federative units, with 77% of employees located in the North and Northeast regions, with direct and indirect impacts on more than 12,000 people;
- Our women represent 51% of leadership, among our companies' managers and 58.7% of our employees are young people between 18 and 30 years old, with more than half of them entering the job market at ATMA, achieving their 1st formal employment;
- More than 19,000 training sessions were carried out (in-person and distance learning) on topics such as ethical conduct, anti-corruption policy, combating moral and sexual harassment, information security and compliance;

Rio de Janeiro, May 15, 2024: ATMA Participações S.A. – In Judicial Reorganization (B3: ATMP3) announces today its consolidated results for the first quarter of 2024 (“1Q24”). The financial information in this report was prepared in accordance with the International Financial Reporting Standards (“IFRS”) and the accounting practices adopted in Brazil, including the Brazilian Corporate Law and the pronouncements, guidelines and interpretations issued by the Accounting Pronouncements Committee (“CPC”) and approved by the Brazilian Securities and Exchange Commission (“CVM”).

In operating results, the Company showed an improvement in operating margins, with a positive margin of R\$ 7.3 MM, with a positive recurring EBITDA of R\$ 1.8 MM, reflecting the recovery of the profitability of the business units, resuming stability, protecting the cash, ensuring and preserving the continuity of its operations and recovery of the economic results necessary for the longevity of its business.

On March 22, 2024, the Company, in compliance with its Judicial Reorganization Plan approved on April 4, 2023, began paying Class I Creditors who had already qualified.

GENERAL INFORMATION

Financial Results – 1Q24 x1Q23 (amounts in R\$ million)

Em milhões de R\$	1T24	4T23	Δ %	1T23	Δ %
Receita operacional líquida	89,2	85,6	4%	88,3	1%
Custo dos serviços prestados	(81,9)	(82,0)	0%	(101,1)	-19%
Prejuízo operacional bruto	7,3	3,6	n.m.	(12,8)	
Gerais e administrativas	(25,2)	(15,6)	61%	(22,1)	14%
Outras despesas operacionais	0,7	(51,9)	n.m.	(11,4)	n.m.
Resultado operacional	(17,2)	(63,9)	-73%	(46,3)	
Receitas financeiras	4,3	306,6	-99%	12,3	n.m.
Despesas financeiras	(8,6)	36,3	n.m.	(18,2)	n.m.
Resultado financeiro	(4,2)	342,9	n.m.	(5,9)	n.m.
Lucro (Prejuízo) operacional antes do IR e	(21,4)	279,0	n.m.	(52,2)	n.m.
Imposto de renda e contribuição social	150,9	36,6	n.m.	0,0	n.m.
Lucro (Prejuízo) do período	129,5	315,6	n.m.	(52,2)	n.m.
Depreciação e amortização	22,7	21,5	6%	17,3	31%
TOTAL EBITDA	1,8	1,1	65%	(17,5)	n.m.

ATMA started 2024 with net revenue of R\$89.2MM. 1Q24 showed growth of 1% compared to 1Q23.

Costs showed a reduction of 19% in the comparison between 1Q24 and 1Q23, reflecting the results of the review of operational cost structures. During 2023, the result still presents impacts related to the drop in Revenue and mainly with the demobilization of people and operational sites.

With the stabilization of Revenue and optimization of costs, the Company presented a positive operating margin of R\$7.3MM.

Balance Sheet – 1Q24 x 2023 (amounts in R\$ million)

The main variations in equity balances were as follows:

ATIVO				
Em milhões de R\$	31/03/2024	31/12/2023	Δ	Δ %
Caixa e equivalentes de caixa	64	59	5	8%
Contas a receber de clientes	80	85	(5)	-6%
Contratos em garantia	6	3	2	64%
Tributos a recuperar	178	182	(4)	-2%
Despesas antecipadas e demais ativos	2	14	(12)	-87%
Total do ativo circulante	329	344	(15)	-4%
Depósitos judiciais LP	187	188	(1)	-1%
IR e CS diferidos LP	88	124	(36)	-29%
Despesas antecipadas e demais ativos LP	46	46	0	0%
Investimento em controlada			0	0%
Imobilizado	24	27	(3)	-11%
Intangível	675	693	(18)	-3%
Direito de uso	20	22	(2)	-7%
Total do ativo não circulante	1.040	1.100	(60)	-5%
TOTAL DO ATIVO	1.370	1.444	(75)	-5%

Guarantees Contracts: Balance updates.

Prepaid expenses and other assets: Amortization in the period.

Deferred income tax and social contribution: Reduction due to write-off of balances.

PASSIVO E PATRIMÔNIO LÍQUIDO				
Em milhões de R\$	31/03/2024	31/12/2023	Δ	Δ %
Fornecedores	27	22	5	25%
Salários, encargos sociais e benefícios	119	126	(7)	-5%
Tributos a recolher	137	155	(18)	-11%
Debêntures	6	0	n.m,	n.m,
Empréstimos e financiamentos	60	83	(23)	-28%
Passivos de arrendamento	6	6	(0)	-2%
Demais obrigações	0	9	(9)	-100%
Total do passivo circulante	357	401	(51)	-13%
Fornecedores LP	39	39	n.m,	n.m,
Debêntures LP	96	104	n.m,	n.m,
Empréstimos e financiamentos LP	51	15	n.m,	n.m,
Provisão para contingências LP	67	67	0	0%
Passivos de arrendamento LP	17	19	(1)	-6%
Tributos a recolher LP	223	222	1	0%
IRPJ e CSLL diferidos LP	78	265	(187)	-71%
Partes relacionadas LP	5	5	0	3%
Dividendos a pagar	5	5	0	1%
Demais obrigações LP	12	12	n.m,	n.m,
Total do passivo não circulante	593	753	(187)	-25%
Patrimônio líquido	421	290	131	45%
TOTAL DO PASSIVO	1.370	1.444	(74)	-5%

Loans and financing: Reclassification between current and non-current.

Deferred income tax and social contribution: Reduction due to write-off of balances.

ATMA Participações S.A. – Em Recuperação Judicial

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The information contained in this document relating to the business prospects, operating and financial results estimates, and growth prospects of ATMA are merely projections and as such are based exclusively on the Management's expectations concerning the future of the business. These forward-looking statements estimates depend on changes in market conditions, the performance of the Brazilian economy, the industry and international markets and are therefore subject to change without prior notice.