



ATMA

EARNINGS RELEASE 2024

April 07, 2025

ATMA

CONTAX

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Rio de Janeiro, April 7, 2025: ATMA Participações S.A. – In Judicial Reorganization is a publicly held company, traded at B3 – Brasil, Bolsa, Balcão (“B3”), under the trading 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 2024. Comparisons are with 2023. 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”).

2024 Highlights

ATMA records positive operating result of R\$ 39.7 million, with Net Revenue of R\$ 415.3 million and EBITDA of R\$ 7.3 million.

Net Revenue

+20.9%

Cost of Services Rendered

-4.2%

EBITDA

R\$7.3MM

Destaques do período	2024	2023	Var.
Financeiros (R\$ mm)			
Receita Bruta	415,3	353,6	17,4%
Receita operacional líquida	371,8	307,6	20,9%
Custos s/ serviços prestados	(332,1)	(346,7)	-4,2%
Resultado operacional	39,7	(39,1)	-201,7%
% margem s/ ROL	10,7%	-12,7%	
EBITDA contábil	7,3	(120,2)	-106,1%
% margem s/ ROL	2,0%	-39,1%	

Message from Management

The year 2024 marked a significant period in our strategic transformation journey. We consolidated positive operating results, reaching R\$39.7 million in 2024, an expressive growth of 201.7% compared to 2023. This result came from our initiatives focused on margin recovery, operational efficiency and client portfolio expansion.

We have intensified actions that strengthen the basis 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 4.2% in our costs compared to 2023, despite a significant growth in revenue.

The Company continues to show sustained growth in adjusted EBITDA, which in 2024 reached R\$7.3 million, representing a growth of 106.1% compared to 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 16.1% 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.

It is important to mention that the Company closed important contracts in the financial and energy sector, starting to implement these operations between September and October of 2024. The Company expects that these new contracts will generate a monthly income of approximately R\$10 million in May 2025, when they will be fully implemented.

We ended the year focused on continued revenue growth and on the 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 Aceleration 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 relationship with clients, generating significant gains in productivity.

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

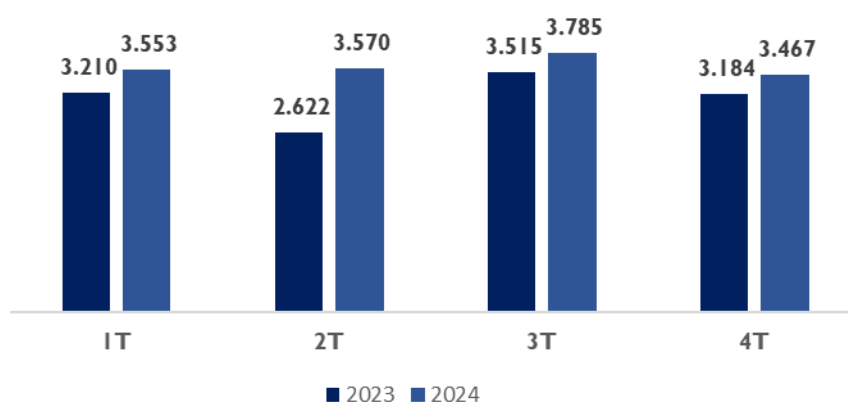
We established strategic partnerships focused on technological innovation, accelerating our productivity and optimizing processes, which resulted in increased agility when implementing solutions for new clients.

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 with 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 326,000 hours of training were carried out in 2024. These actions directly reflected in the increase in our productivity:

Quarterly net revenue per employee



Financial Performance

We highlight the significant growth in **Gross and Net Revenue**, which totaled R\$415.3 million and R\$371.8 million in 2024, representing an increase of 17.4% compared to 2023. This evolution is the result of our strategy of portfolio diversification and expansion of the customer base.

Through efficient management of resources and process optimization, we achieved a significant 11.8% reduction in **Costs of Services Rendered** compared to 2023. This optimization was crucial to improving our operating margin.

As a result of these actions, our **Operating Result** showed a notable evolution, reaching R\$39.7 million in 2024. In the accumulated of 2024, we maintained a **positive EBITDA** of R\$7.3 million, a consistent recovery trajectory. We reached the end of 2024 with our **workforce** showing a growth of 22.3%, reaching 12.840 employees.

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Financeiros (R\$ mm)			
Receita Bruta	415,3	353,6	17,4%
Receita operacional líquida	371,8	307,6	20,9%
Custos s/ serviços prestados	(332,1)	(346,7)	-4,2%
Resultado operacional	39,7	(39,1)	-201,7%
% margem s/ ROL	10,7%	-12,7%	
EBITDA contábil	7,3	(120,2)	-106,1%
% margem s/ ROL	2,0%	-39,1%	
Operacionais			
Quantidade de colaboradores	12.840	10.501	22,3%

Income Statement

DRE			
Em milhões de R\$	2024	2023	YtY
Receita operacional líquida	371,9	307,6	21%
Custo dos serviços prestados	(332,2)	(346,7)	-4%
Resultado Operacional	39,8	(39,1)	-202%
Gerais e administrativas	(91,1)	(109,2)	-17%
Outras despesas operacionais	(1,9)	(72,3)	-97%
Resultado antes das receitas (despesas) financeiras	(53,2)	(220,6)	-76%
Receitas financeiras (a)	7,7	752,4	-99%
Despesas financeiras	(58,1)	(56,5)	3%
Resultado financeiro	(50,4)	695,9	-107%
Lucro (Prejuízo) operacional antes do IR e CSLL	(103,6)	475,3	-122%
Imposto de renda e contribuição social	(37,1)	114,6	-132%
Lucro (Prejuízo) do período	(140,7)	589,9	-124%
Depreciação e amortização	60,5	100,4	-40%
Despesas / Receitas financeiras	50,4	(695,9)	-107%
IR / CS	37,1	(114,6)	-132%
EBITDA	7,3	(120,2)	-106%

Assets

ATIVO				
Em milhões de R\$	31/12/24	31/12/23	Δ	Δ %
Caixa e equivalentes de caixa	68,4	59,3	9,1	15%
Contas a receber de clientes	49,8	85,4	(35,6)	-42%
Contratos em garantia	5,5	3,4	2,2	64%
Tributos a recuperar	26,7	181,8	(155,1)	-85%
Despesas antecipadas e demais ativos	2,8	14,1	(11,3)	-80%
Ativos mantidos para venda	5,0	-	5,0	0%
Total do ativo circulante	158,2	344,0	(185,8)	-54%
Depósitos judiciais LP	164,0	188,4	(24,4)	-13%
Tributos a recuperar	84,5	-	-	0%
IR e CS diferidos LP	19,9	124,3	(104,4)	-84%
Despesas antecipadas e demais ativos LP	1,4	45,9	(44,5)	-97%
Imobilizado	15,3	27,3	(12,0)	-44%
Intangível	646,8	692,9	(46,2)	-7%
Direito de uso	15,5	21,5	(6,0)	-28%
Total do ativo não circulante	947,4	1.100,4	(237,6)	-22%
TOTAL DO ATIVO	1.105,6	1.444,5	(338,9)	-23%

Liabilities

PASSIVO E PATRIMÔNIO LÍQUIDO				
Em milhões de R\$	31/12/24	31/12/23	Δ	Δ %
Fornecedores	26,4	21,8	4,5	21%
Salários, encargos sociais e benefícios	133,6	125,9	7,7	6%
Tributos a recolher	157,4	155,2	2,2	1%
Debêntures	2,8	-	2,8	0%
Empréstimos e financiamentos	56,8	83,3	(26,5)	-32%
Passivos de arrendamento	6,4	6,3	0,0	0%
Demais obrigações	-	8,8	(8,8)	-100%
Total do passivo circulante	383,3	401,4	(18,1)	-5%
Fornecedores LP	39,1	39,2	(0,2)	0%
Debêntures LP	107,0	104,3	2,7	3%
Empréstimos e financiamentos LP	35,0	15,4	19,6	127%
Provisão para contingências LP	0,3	67,0	(66,7)	-100%
Passivos de arrendamento LP	12,8	18,7	(5,9)	-32%
Tributos a recolher LP	163,3	222,1	(58,8)	-26%
IRPJ e CSLL diferidos LP	192,7	264,8	(72,1)	-27%
Partes relacionadas LP	6,3	5,0	1,3	26%
Dividendos a pagar	4,7	4,5	0,2	5%
Demais obrigações LP	11,8	12,0	(0,2)	-2%
Total do passivo não circulante	573,0	753,1	(180,1)	-24%
Patrimônio líquido	149,3	290,0	(140,7)	-49%
TOTAL DO PASSIVO	1.105,6	1.444,5	(338,9)	-23%

Investor Relations

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