



ATMA

EARNINGS RELEASE 3Q24

November 14, 2024

ATMA

CONTAX

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ELFE

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 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 the third quarter of 2024 (“3Q24”). Comparisons are with 3Q23, 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”).

3Q24 Highlights

ATMA records positive operating result of R\$ 14.3 million, with Net Revenue of R\$ 91.9 million and Adjusted EBITDA of R\$ 5.4 million.

Net Revenue	Cost of Services Rendered	Adjusted EBITDA
+22.3%	-13.3%	R\$5.4MM

Destques do período	3T24	3T23	Var.
Financeiros (R\$ mm)			
Receita operacional líquida	91,9	71,4	22,3%
Custos s/ serviços prestados	(77,6)	(87,9)	-13,3%
Resultado operacional	14,3	(16,5)	215,4%
% margem s/ ROL	15,6%	-23,1%	
EBITDA ajustado	5,4	6,5	-20,4%
% margem s/ ROL	6%	9%	
Operacionais			
Quantidade de colaboradores	11.200	9.702	13,4%

To calculate Adjusted EBITDA, the Company evaluates and excludes 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

The third quarter of 2024 marked a significant period in our strategic transformation journey. We consolidated positive operating results, reaching R\$14.3 million in 3Q24, an expressive growth of 215.4% compared to 3Q23. This result came from our initiatives focused on margin recovery and operational efficiency.

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 13.3% in our costs compared to the same period in 2023, despite a significant growth in revenue.

The Company continues to show sustained growth in adjusted EBITDA, which in 3Q24 reached R\$5.4 million. In the year to date of 2024, adjusted EBITDA reached R\$13.1 million, representing a growth of 164% 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 14.4% 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 February 2025, when they will be fully implemented.

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 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.

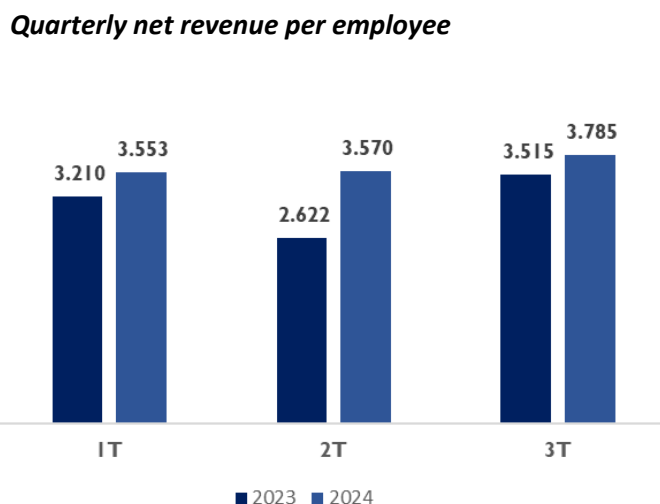
Our innovation strategy has allowed us to expand our portfolio, including **Telesales** and **Collection Services**, which has not only diversified our offering, but also enabled us to expand our customer base.

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 244,375 hours of training were carried out in 2024. These actions directly reflected in the increase in our productivity:



Financial Performance

We highlight the significant growth in **Net Revenue**, which totaled R\$91.9 million in 3Q24, representing an increase of 22.3% compared to 3Q23. 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 13.3% reduction in **Costs of Services Rendered** compared to 3Q23. This optimization was crucial to improving our operating margin.

As a result of these actions, our **Operating Result** showed a notable evolution, reaching R\$14.3 million in 3Q24. In the accumulated of 2024, we maintained a **positive adjusted EBITDA** of R\$13.1 million, of which R\$5.4 million refers to 3Q24, a consistent recovery trajectory.

	3T24	3T23	YTY
Receita operacional líquida	91,9	71,4	22,3%
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Income Statement

Em milhões de R\$	DRE					
	3T24	2024	3T23	2023	YtY	QtQ
Receita operacional líquida	92,0	272,7	71,4	222,0	19%	22%
Custo dos serviços prestados	(77,7)	(241,7)	(87,9)	(294,3)	-22%	-13%
Resultado Operacional	14,3	31,0	(16,5)	(72,3)	333%	215%
Gerais e administrativas	(23,0)	(66,6)	(14,4)	(55,2)	17%	37%
Outras despesas operacionais	(10,2)	(12,5)	11,2	(9,1)	27%	210%
Resultado antes das receitas (despesas) financeiras	(18,9)	(48,1)	(19,7)	(136,6)	-184%	-4%
Receitas financeiras (a)	1,9	5,8	14,4	482,8	-8224%	-658%
Despesas financeiras	(8,8)	(29,6)	(13,7)	(63,1)	-113%	-56%
Resultado financeiro	(6,9)	(23,8)	0,7	419,7	1863%	110%
Lucro (Prejuízo) operacional antes do IR e CSLL	(25,8)	(71,9)	(19,0)	283,1	494%	26%
Imposto de renda e contribuição social	-	150,9	-	-	100%	100%
Lucro (Prejuízo) do período	(25,8)	79,0	(19,0)	283,1	-258%	26%
Depreciação e amortização		50,1		86,4	-72%	100%
Despesas / Receitas financeiras		23,8		(419,7)	1863%	100%
IR / CS		(150,9)		-	100%	100%
EBITDA		2,0		(50,2)	2610%	100%
Recuperação de tributos		(15,6)		-	100%	100%
Ajustes de períodos anteriores		0,3		32,2	-10633%	100%
Venda de imobilizado		(2,6)		-	100%	100%
Contencioso judicial		(4,0)		1,7	143%	100%
Perdas esperadas com créditos de liquidação duvidosa		21,7		-	100%	100%
Desmobilizações		11,3		19,2	-70%	100%
EBITDA AJUSTADO		13,1		2,9	78%	100%

(a) Em 2023 tivemos os efeitos da recuperação judicial

Assets

ATIVO				
Em milhões de R\$	30/09/24	31/12/23	Δ	Δ %
Caixa e equivalentes de caixa	65,5	59,3	6,2	10%
Contas a receber de clientes	66,8	85,4	(18,6)	-22%
Contratos em garantia	5,4	3,4	2,0	60%
Tributos a recuperar	194,5	181,8	12,7	7%
Despesas antecipadas e demais ativos	3,8	14,1	(10,3)	-73%
Total do ativo circulante	336,0	344,0	(8,0)	-2%
Depósitos judiciais LP	173,7	188,4	(14,7)	-8%
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	654,4	692,9	(38,5)	-6%
Direito de uso	17,0	21,5	(4,5)	-21%
Total do ativo não circulante	954,3	1.100,4	(146,1)	-13%
TOTAL DO ATIVO	1.290,3	1.444,5	(154,2)	-11%

Liabilities

PASSIVO E PATRIMÔNIO LÍQUIDO				
Em milhões de R\$	30/09/24	31/12/23	Δ	Δ %
Fornecedores	24,9	21,8	3,1	14%
Salários, encargos sociais e benefícios	140,9	125,9	15,0	12%
Tributos a recolher	157,1	155,2	1,9	1%
Debêntures	4,4	-	4,4	0%
Empréstimos e financiamentos	62,9	83,3	(20,4)	-25%
Passivos de arrendamento	6,0	6,3	(0,3)	-5%
Demais obrigações	-	8,8	(8,8)	-100%
Total do passivo circulante	396,2	401,4	(5,2)	-1%
Fornecedores LP	39,5	39,2	0,3	1%
Debêntures LP	103,6	104,3	(0,7)	-1%
Empréstimos e financiamentos LP	52,2	15,4	36,8	239%
Provisão para contingências LP	0,2	67,0	(66,8)	-100%
Passivos de arrendamento LP	14,6	18,7	(4,1)	-22%
Tributos a recolher LP	215,9	222,1	(6,2)	-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%
Total do passivo não circulante	525,1	753,1	(228,0)	-30%
Patrimônio líquido	369,0	290,0	79,0	27%
TOTAL DO PASSIVO	1.290,3	1.444,5	(154,2)	-11%

Investor Relations

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