

# Plascar Participações Industriais S.A.

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

**Report on review of interim financial information as at June 30, 2024**

**Ref.: Report No. 247NF-032-EN**



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[Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail. See Note 30 to the financial statements.]

# Report on review of interim financial information

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**Grant Thornton Auditores Independentes Ltda.**

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To the Shareholders, Directors and Management of  
**Plascar Participações Industriais S.A**  
Jundiaí – SP

## Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Plascar Participações Industriais S.A (Company), included in the Interim Financial Information Form (ITR) for the quarter ended June 30, 2024, which comprises the Statement of financial position as of June 30, 2024 and the related income statement, statement of comprehensive income for the three and six months then ended and the statements of changes in equity and cash flows for the six months then ended and the explanatory notes.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with Technical Pronouncement NBC TG 21- Interim Financial Reporting and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

## Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 and ISRE 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity). A review of interim financial 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 the 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 on the interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the Interim Financial Information Form (ITR) referred to above is not prepared, in all material respects, in accordance with NBC TG – 21 and IAS 34 applicable to the preparation of interim financial information and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

## Material uncertainty related to the operational continuity of the Company and its subsidiary

We draw attention to Note 1 to the individual and consolidated interim financial information, which states that the individual and consolidated financial statements were prepared under the going concern. For the quarter ended June 30, 2024, the Company presents current liabilities exceeding current assets by R\$ 285,461 thousand, equity deficiency of R\$ 461,820 thousand, accumulated losses of R\$ 1,393,585 thousand, and loss for the semester of R\$ 52,540 thousand (consolidated). Additionally, Note 1 describes situations demonstrating the Management's efforts reestablish the Company's economic-financial balance and its necessary cash generation. These events, together with other issues described in that Note, indicate the existence of significant uncertainty that may raise significant doubt as to the Company's ability to continue as a going concern. The individual and consolidated interim financial information do not include any adjustment that may arise as a result of such uncertainty. Our conclusion is not qualified regarding this matter.

## Other matters

### Statement of value added

The quarterly information referred to above includes individual and consolidated statements of value added for the period of three months ended June 30, 2024, prepared under the responsibility of the Company's management and presented as supplementary information for the purposes of IAS 34. These statements were submitted to the same review procedures in conjunction with the review of the Company's interim financial information in the order to conclude they are reconciliated to the interim financial information and to the accounting records, as applicable, and whether the structure and content are in accordance with the criteria established in the NBC TG 09 – Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that the accompanying statements of value added were not prepared, in all material respects, in accordance with the interim financial information taken as a whole.

### Review of the corresponding figures

The review of the individual and consolidated interim financial information for the period of three and six months ended June 30, 2023, was conducted under the responsibility of another independent auditor, who issued a conclusion report dated August 10, 2023, without modifications.

Campinas, August 9th, 2024

Grant Thornton Auditores Independentes Ltda.  
2SP-028.281/O-4 F SP



João Henrique Schenk  
Accountant CRC 1SP-202.127/O-8

### **Comments on performance**

The non-financial information included in the report, as well as the derived percentages and information on Ebitda, have not been reviewed by our independent auditors.

*Amounts in thousands of reais, unless otherwise stated.*

### **Gross revenue**

In the 2nd quarter of 2024, gross revenue was 15.8% against 8.7% in the same period of 2023.

The recovery in margin shows a trend of improvement, with a significant increase in volume and, consequently, in net revenue. As in the 1st quarter of 2024, the 2nd quarter of 2024 also had greater production stability.

### **Automotive market**

According to Anfavea, vehicle production in the 1st quarter of 2024 slightly increased 0.6% compared to the same period of 2023, totaling 0.600 million units in Brazil.

Source: Anfavea – Brazil							
	2Q23	2Q24	VAR. %		1H23	1H24	VAR. %
VEHICLE PRODUCTION	596	600	0.6%		1,132	1,138	0.5%
VEHICLE SALES	527	629	19.5%		999	1,144	14.6%

ANFAVEA revised the market projections for the Brazilian market this year; sales are expected to increase 4.9% and production is expected to grow 10.9% over 2023.

Projections for 2024 – Anfavea					
	2023	2022	%	PROJECTION*	
				2024	%
Vehicle production	2,325	2,370	-1.90%	2,440	4.9%
Vehicle sales	2,308	2,105	9.64%	2,560	10.9%

- Projection revised on July 4, 2024.

## **Tax debt restructuring**

Management completed the renegotiation of its entire tax liability with PGFN, which includes debts accumulated through January 2023 under the Individual Tax Transaction program, as shown in Note 26. All effects, fine and interest discounts, and the use of tax losses and negative basis of CSLL were recorded in the 2nd quarter of 2023.

Upon recording of this transaction, the positive impact on the Company's profit and loss was R\$ 177,210, with fine discounts of R\$ 75,894, interest discounts of R\$ 40,612, and use of tax losses of R\$ 60,704.

The balance relating to ordinary installment payments of PIS, Cofins and IPI, in the updated amount of R\$ 19,286, was migrated to an Individual Transaction with PGFN in June 2024, with all the discounts and rebates provided for in the Agreement signed on July 7, 2023. The positive impact on the Company's profit (loss) was R\$ 9,990, including fine discounts in the amount of R\$ 3,891, interest discounts in the amount of R\$ 4,427, and use of tax losses in the amount of R\$ 1,672.

## **Net profit (loss)**

As of June 30, 2024, the combined result of all the factors mentioned led to an operating profit (EBITDA) of R\$ 22,634 (8.0%) in the second quarter, as shown in the table below.

PLASCAR CONSOLIDADO BRASIL						
MÊS/ANO	VENDAS LÍQUIDAS R\$	RESULTADO BRUTO		EBITDA (Acumulado)		(Prejuízo) Acumulado do Período (R\$)
		R\$	% Vendas	R\$	% Vendas	
2º Trim/20	41.726	(18.902)	-45,3%	(17.268)	-41,4%	(37.373)
jun/20	133.470	(13.203)	-9,9%	(14.637)	-11,0%	(64.057)
set/20	232.065	(12.714)	-5,5%	(25.412)	-11,0%	(100.080)
dez/20	369.188	(4.692)	-1,3%	(22.277)	-6,0%	(117.013)
mar/21	142.345	15.238	10,7%	9.179	6,4%	(14.208)
2º Trim/21	145.486	7.989	5,5%	4.600	3,2%	(22.305)
jun/21	287.831	23.227	8,1%	13.779	4,8%	(36.513)
set/21	448.791	29.082	6,5%	12.531	2,8%	(97.184)
dez/21	612.684	46.297	7,6%	17.415	2,8%	(122.230)
mar/22	192.762	25.717	13,3%	11.748	6,1%	(20.111)
2º Trim/22	196.940	30.439	15,5%	16.467	8,4%	(16.736)
jun/22	389.702	56.156	14,4%	28.215	7,2%	(36.847)
set/22	622.961	95.617	15,3%	48.104	7,7%	(60.363)
dez/22	848.190	119.988	14,1%	56.482	6,7%	(97.121)
mar/23	224.267	24.661	11,0%	6.273	2,8%	(41.296)
2º Trim/23	225.123	19.602	8,7%	72.816	32,3%	123.256
jun/23	449.390	44.263	9,8%	79.089	17,6%	81.960
set/23	691.789	79.600	11,5%	96.038	13,9%	51.127
dez/23	947.129	115.774	12,2%	110.904	11,7%	(714)
mar/24	249.208	44.206	17,7%	20.152	8,1%	(30.017)
2º Trim/24	283.025	44.757	15,8%	22.634	8,0%	(22.523)
jun/24	532.233	88.963	16,7%	42.786	8,0%	(52.540)

### **Human resources**

The Company continues to invest in the professional development of its employees, with approximately 53,77 hours of education and training per employee (in the last 12 months), focusing on Senai courses, internships, as well as technical and operational development training.

As of June 30, 2024, the Company has 2,833 employees (2,508 as of June 30, 2023).

### **Relationship with external auditors**

In compliance with CVM Instruction 381, we hereby inform that in the three-month period ended June 30, 2024, the Company did not engage its external auditors to provide non-audit services.

In engaging non-audit services from independent auditors, the policy of the Company and its subsidiary relies on principles that safeguard the independent auditor's independence, namely: an auditor cannot audit their own work; an auditor cannot participate in the role of management for their client, and an auditor is not allowed to advocate for their client.

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## Assets

### Statements of Financial Position

(In thousands of reais)

	Individual		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
<b>Current assets</b>				
Cash and cash equivalents	23,567	13,833	27,039	16,841
Trade receivables	-	-	93,645	77,082
Inventories	-	-	96,864	99,014
Recoverable taxes	62	40	5,817	5,366
Other assets	-	-	12,357	15,995
<b>Total current assets</b>	<b>23,629</b>	<b>13,873</b>	<b>235,722</b>	<b>214,298</b>
<b>Noncurrent assets</b>	<b>06/30/2024</b>	<b>12/31/2023</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
Recoverable taxes	-	-	64,172	62,616
Judicial deposits	-	-	1,635	1,436
Other assets	-	-	312	336
Investment property			8,137	8,182
Property, plant and equipment	7	7	313,493	318,949
Right-of-use of assets			62,827	73,272
<b>Total noncurrent assets</b>	<b>7</b>	<b>7</b>	<b>450,576</b>	<b>464,791</b>
<b>Total assets</b>	<b>23,636</b>	<b>13,880</b>	<b>686,298</b>	<b>679,089</b>

The accompanying notes are an integral part of the individual and consolidated interim financial information



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## Liabilities

### Statements of financial position

(In thousands of reais)

	Individual		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
<b>Current liabilities</b>				
Borrowings and financing	-	-	123,891	118,968
Lease liabilities	-	-	34,571	36,167
Trade payables	-	-	90,606	100,185
Taxes payable	48	66	26,581	10,696
Taxes in installments	-	-	78,246	76,719
Payroll, accrued vacation and related taxes	-	-	99,894	78,511
Advances from customers	-	-	32,709	25,711
Related parties	-	-	-	1,016
Other liabilities	-	-	34,685	31,827
<b>Total current liabilities</b>	<b>48</b>	<b>66</b>	<b>521,183</b>	<b>479,800</b>
<b>Noncurrent liabilities</b>				
Borrowings and financing	-	-	74,580	85,469
Lease liabilities	-	-	44,802	54,516
Related parties	42,697	31,810	7,701	7,335
Taxes in installments	-	-	254,904	208,052
Deferred income tax and social contribution	-	-	23,601	22,536
Provision for risks	-	-	18,927	9,343
Allowance for losses on investment in subsidiary	442,711	391,285	-	-
Other liabilities	-	-	202,420	221,319
<b>Total noncurrent liabilities</b>	<b>485,408</b>	<b>423,095</b>	<b>626,935</b>	<b>608,570</b>
	485,456	423,161	1,148,118	1,088,370
<b>Equity</b>				
Share capital	931,455	931,455	931,455	931,455
Valuation adjustments to equity	310	311	310	311
Accumulated losses	(1,393,585)	(1,341,047)	(1,393,585)	(1,341,047)
<b>Attributable to owners of the Company</b>	<b>(461,820)</b>	<b>(409,281)</b>	<b>(461,820)</b>	<b>(409,281)</b>
<b>Total equity</b>	<b>(461,820)</b>	<b>(409,281)</b>	<b>(461,820)</b>	<b>(409,281)</b>
<b>Total liabilities and equity</b>	<b>23,636</b>	<b>13,880</b>	<b>686,298</b>	<b>679,089</b>

The accompanying notes are an integral part of the individual and consolidated interim financial information

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## Statements of profit and loss for the period ended June 30, 2024 and 2023

(In thousands of reais)

	Individual				Consolidated			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Net operating revenue	-	-	-	-	283,025	532,233	225,123	449,390
Cost of sales	-	-	-	-	(238,268)	(443,270)	(205,521)	(405,127)
<b>Gross profit</b>	-	-	-	-	<b>44,757</b>	<b>88,963</b>	<b>19,602</b>	<b>44,263</b>
<b>Operating income (expenses)</b>								
Selling expenses	-	-	-	-	(12,684)	(28,536)	(13,256)	(25,931)
General and administrative expenses	(631)	(1,302)	(475)	(902)	(29,499)	(53,679)	(20,365)	(40,471)
Share of profit (loss) of investee	(21,986)	(51,426)	123,654	82,733	-	-	-	-
Other operating income	-	-	-	-	4,526	4,867	72,459	72,986
<b>Profit (loss)</b>	<b>(22,617)</b>	<b>(52,728)</b>	<b>123,179</b>	<b>81,831</b>	<b>(37,657)</b>	<b>(77,348)</b>	<b>38,838</b>	<b>6,584</b>
	<b>(22,617)</b>	<b>(52,728)</b>	<b>123,179</b>	<b>81,831</b>	<b>7,100</b>	<b>11,615</b>	<b>58,440</b>	<b>50,847</b>
<b>Profit (loss) before finance income (costs)</b>								
Finance costs	(9)	(17)	(25)	(76)	(32,359)	(67,786)	1,689	(34,815)
Finance income	103	205	102	205	1,607	3,025	2,904	6,145
	94	188	77	129	<b>(30,752)</b>	<b>(64,761)</b>	<b>4,593</b>	<b>(28,670)</b>
<b>Profit (loss) before income taxes</b>	<b>(22,523)</b>	<b>(52,540)</b>	<b>123,256</b>	<b>81,960</b>	<b>(23,652)</b>	<b>(53,146)</b>	<b>63,033</b>	<b>22,177</b>
<b>Deferred income tax and social contribution</b>								
Deferred	-	-	-	-	1,129	606	60,223	59,783
	-	-	-	-	<b>1,129</b>	<b>606</b>	<b>60,223</b>	<b>59,783</b>
Profit (loss) for the period	<b>(22,523)</b>	<b>(52,540)</b>	<b>123,256</b>	<b>81,960</b>	<b>(22,523)</b>	<b>(52,540)</b>	<b>123,256</b>	<b>81,960</b>

The accompanying notes are an integral part of the individual and consolidated interim financial information

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## Statement of comprehensive income (loss) for the period ended June 30, 2024 and 2023

	Consolidated			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Consolidated comprehensive income (loss) for the period	(22,523)	(52,540)	123,256	81,960
Comprehensive income attributable to Owners of the company	<b>(22,523)</b>	<b>(52,540)</b>	<b>123,256</b>	<b>81,960</b>

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## Statements of change in equity

	Paid-in capital	Other comprehensive income	Accumulated losses	Equity
<b>Balances at December 31, 2022</b>	931,455	316	(1,340,338)	(408,567)
Realization of the deemed cost of property, plant and equipment	-	(8)	8	-
Deferred tax on realization of the deemed cost of property, plant and equipment	-	3	(3)	-
Loss for the year	-	-	(714)	(714)
<b>Balances at December 31, 2023</b>	931,455	311	(1,341,047)	(409,281)
Realization of the deemed cost of property, plant and equipment	-	(2)	3	(1)
Deferred tax on realization of the deemed cost of property, plant and equipment	-	1	(1)	-
Loss for the period	-	-	(52,540)	(30,017)
<b>Balances at June 30, 2024</b>	931,455	310	(1,393,585)	(461,820)

The accompanying notes are an integral part of the individual and consolidated interim financial information

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## Statements of cash flows for the period ended June 30, 2024 and 2023

(In thousands of reais)

	Individual		Consolidated	
	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
<b>Cash flows from operating activities</b>				
Profit (loss) before income taxes	(52,540)	81,960	(53,146)	22,177
<b>Adjustments to reconcile profit (loss) to cash provided by (used in) operating activities:</b>				
Depreciation	-	-	17,073	15,913
Amortization	-	-	11,376	10,005
Loss (gain) on sale of property, plant and equipment	-	-	1,306	1,876
Interest and inflation adjustment, net	-	-	64,471	70,120
Reduction in interest and fines on individual transaction with PGFN	-	-	(8,318)	(116,507)
Tax loss carryforwards on individual transaction	-	-	-	-
Provision for risks	-	-	11,935	2,238
Allowance for adjustment of inventories to market value and obsolescence	-	-	154	277
Recognition (reduction) of allowance for expected credit losses	-	-	1,355	(1,013)
Share of profit (loss) of investee	51,426	(82,733)	-	-
<b>Changes in assets and liabilities</b>				
Trade receivables	-	-	(17,918)	(3,887)
Inventories	-	-	1,996	20,044
Recoverable taxes	(17)	(145)	135	16,856
Judicial deposits	-	-	(199)	129
Other assets, net	-	-	3,708	1,879
Trade payables	-	-	(10,782)	(2,296)
Payroll, accrued vacation and related taxes	-	-	68,225	11,860
Advances from customers	-	-	6,998	(9,597)
Taxes payable and taxes in installments	-	-	(2,007)	23,625
Provision for risks (payments)	-	-	(2,351)	(2,040)
Other liabilities, net	(22)	39	(20,366)	(12,082)
Interest paid	-	-	(28,935)	(33,072)
<b>Net cash provided by (used in) operating activities</b>	<b>(1,153)</b>	<b>(879)</b>	<b>44,710</b>	<b>16,505</b>
<b>Cash flows from investing activities</b>				
Acquisition of property, plant and equipment	-	-	(12,923)	(13,293)
<b>Net cash used in investing activities</b>	<b>-</b>	<b>-</b>	<b>(12,923)</b>	<b>(13,293)</b>
<b>Cash flow from financing activities</b>				
Borrowings	-	-	107,273	56,415
Repayment of borrowings and financing (principal)	-	-	(129,228)	(77,180)
Increase (decrease) in intragroup loans, net	10,887	(13,814)	366	(169)
<b>Net cash provided by (used) in financing activities</b>	<b>10,887</b>	<b>(13,814)</b>	<b>(21,589)</b>	<b>(20,934)</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>9,734</b>	<b>(14,693)</b>	<b>10,198</b>	<b>(17,722)</b>
Cash and cash equivalents at beginning of period	13,833	18,156	16,841	24,815
Cash and cash equivalents at end of period	23,567	3,463	27,039	7,093
<b>Increase (decrease) in cash and cash equivalents</b>	<b>9,734</b>	<b>(14,693)</b>	<b>10,198</b>	<b>(17,722)</b>

The accompanying notes are an integral part of the individual and consolidated interim financial information

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## Statements of value added for the period ended June 30, 2024 and 2023

	Individual		Consolidated	
	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
<b>Revenues</b>				
Sales of goods, products and services	-	-	658,091	547,737
Allowance for (reversal of) expected credit losses	-	-	(1,355)	-
	-	-	656,736	547,737
<b>Inputs acquired from third parties</b>				
Cost of sales	-	-	(239,919)	(201,940)
Materials, electric power and outside services	(360)	(347)	(83,643)	(107,551)
Other	-	-	(154)	(277)
	(360)	(347)	(323,716)	(309,768)
<b>Gross value added</b>	<b>(360)</b>	<b>(347)</b>	<b>333,020</b>	<b>237,969</b>
Depreciation, amortization and depletion	-	-	(28,449)	(25,918)
<b>Wealth created by the Company</b>	<b>(360)</b>	<b>(347)</b>	<b>304,571</b>	<b>212,051</b>
<b>Wealth received in transfer</b>				
Share of profit (loss) of investees	(51,426)	82,733	-	-
Finance income	205	205	3,025	6,145
Other	0	0	4,601	133,511
	(51,221)	82,938	7,626	139,656
<b>Total wealth for distribution</b>	<b>(51,581)</b>	<b>82,591</b>	<b>312,197</b>	<b>351,707</b>
<b>Wealth distributed</b>	<b>(51,581)</b>	<b>82,591</b>	<b>312,197</b>	<b>351,707</b>
Personnel	811	426	169,559	135,773
Salaries and compensation	637	330	136,401	107,295
Others	174	96	33,158	28,478
<b>Taxes and contributions</b>	<b>131</b>	<b>129</b>	<b>127,392</b>	<b>99,159</b>
Federal	-	-	53,854	44,888
State	-	-	72,297	53,438
Municipal	131	129	1,241	833
<b>Lenders and lessors</b>	<b>17</b>	<b>76</b>	<b>67,786</b>	<b>34,815</b>
Interest	17	76	67,786	34,815
<b>Shareholders</b>				
Retained earning/accumulated losses	(52,540)	81,960	(52,540)	81,960
<b>Total wealth distributed</b>	<b>(51,581)</b>	<b>82,591</b>	<b>312,197</b>	<b>351,707</b>

The accompanying notes are an integral part of the individual and consolidated interim financial information

# Plascar Participações Industriais S.A.

## Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

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### 1. General information

Plascar Participações Industriais S.A. (Plascar S.A. or Company), headquartered in the city of Jundiaí, State of São Paulo, is a publicly traded company, with its shares listed on the BM&FBOVESPA (PLAS3). The Company's activity is represented by its ownership in subsidiary Plascar Indústria de Componentes Plásticos Ltda. (Plascar Ltda. or Plascar), which operates in the automotive sector and is engaged in the manufacturing and sale of pieces and parts related to the interior and exterior finishing of motor vehicles.

Plascar Ltda. Ltda. has plants located in the cities of Jundiaí – SP, Varginha – MG, Betim – MG, and Caçapava – SP.

The plants operate primarily in the automotive sector, with a focus on serving vehicle manufacturers by providing bumpers, instrument panels, air diffusers, cup holders, door panels, parcel shelves, among other components. Plascar also engages in the manufacturing of non-automotive products, such as, for example, injection molding and assembly of supermarket carts, multi-purpose boxes, and card machines, an activity that accounts for less than 5% of the total assets, net revenue, and the profit consolidated in the Company.

By completion of the financial restructuring of the Company and its subsidiary on January 31, 2019, control of Plascar S.A. was transferred to Pádua IV Participações S.A., with 59.99% equity interest, which also includes Deise Duprat (formerly “Permali do Brasil Indústria e Comércio Ltda.”), with 21.64% interest, and other individual shareholders, which together hold 18.37% interest (Note 21).

This individual and consolidated quarterly financial information was authorized by the Board of Directors for issue on August 9, 2024.

#### Financial position

As of June 30, 2024, the Company has current liabilities exceeding current assets by R\$ 285,461 (R\$ 265,502 as of December 31, 2023), consolidated, and equity deficiency of R\$ 461,820 (R\$ 409,281 as of December 31, 2023), Parent and consolidated.

Additionally, the Company reported loss in the second quarter of 2024 and on a comparative basis, thus maintaining accumulated losses of R\$ 1,393,585, Parent and consolidated (R\$ 1,341,047 as of December 31, 2023).

On July 7, 2023, the Company completed the renegotiation of its tax liabilities with The National Treasury Attorney's Office (PGFN) by joining the Individual Transaction (Note 26) arrangement whereby the Company was granted a discount on a significant portion of the respective late payment interest and fines.

Plascar still needs to raise funds from financial institutions; however, the Company has been able to raise borrowings under favorable terms and conditions.

In the second quarter of 2024, vehicle production in Brazil increased by 0.6% compared to the second quarter of 2023, according to the Brazilian Association of Automotive Vehicle Manufacturers (ANFAVEA). The Company's net revenue, in turn, recorded a 25.7% increase from the same quarter of 2023, which indicates continued gradual and consistent growth in volumes and an increase in market share.

## **Plascar Participações Industriais S.A.**

### **Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024**

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According to ANFAVEA, vehicle production in 2024 is expected to grow by 4.9% in 2024. Management believes that, if the cycle of interest rate cuts is maintained, the market should gradually improve its performance and see a rise in vehicle sales and, consequently, increased production for the Company.

The Company continues to take measures to increase its operating margins, by growing volumes, being engaged by automakers for new projects, reducing internal operating costs, improving margins and cash generation, and improving its margin and cash generation, as part of the Company's restructuring process began in 2019.

Management also believes that the increase in revenue from the new projects initiated over the last quarters, coupled with those still in development, is a decisive factor in reversing the quarterly losses reported by the Company.

The second quarter of 2024 is expected to be a year of major challenges and volatility, given the global and national macroeconomic uncertainties. The Company will continue to seek all possible production efficiency gains to improve profitability and reverse its results, thereby consolidating the Company's recovery.

#### Corporate and financial restructuring

The Extraordinary General Meeting held on December 13, 2018, unanimously approved the Company's final debt restructuring plan which, in summary, involve the assignment of approximately 90% of Plascar's existing debt by the Company's major creditors to the current Parent company, "Pádua IV Participações S.A."

On January 31, 2019, following the Notice to Shareholders and Material Fact Notice disclosed to the market, the Company's share capital was increased using credits held against Plascar Ltda., by private subscription, in the amount of R\$ 449,483, through the issue of 7,455,251 common shares at the unit issuance price of R\$ 60.29 per common share. After the Capital Increase, the Company's capital, which was R\$ 481,972, divided into 4,970,167 common shares, increased to R\$ 931,455, divided into 12,425,418 common shares.

With the completion of the Company's financial restructuring on January 31, 2019, the Company's equity and current liabilities were positively impacted by R\$ 449,483 as a result of the capital increase.

In a material fact notice disclosed on November 18, 2022, Permali Indústria e Comércio Ltda. completed the sale of its entire equity interest in Plascar, representing 18.44% of the Company's common shares, totaling 2,290,953 common shares, to Ms. Deise Duprat. As a result of the sale of Plascar shares, Permali no longer holds any interest in the Company while Ms. Deise Duprat now holds a significant stake of 21.64% in Plascar shares, represented by 2,689,653 common shares issued by the Company.

Permali was part of the Company's controlling group and a signatory to the Shareholders' Agreement signed on January 31, 2019. As the equity interest was sold, such Shareholders' Agreement ceases to have legal effects and is considered terminated by operation of law.



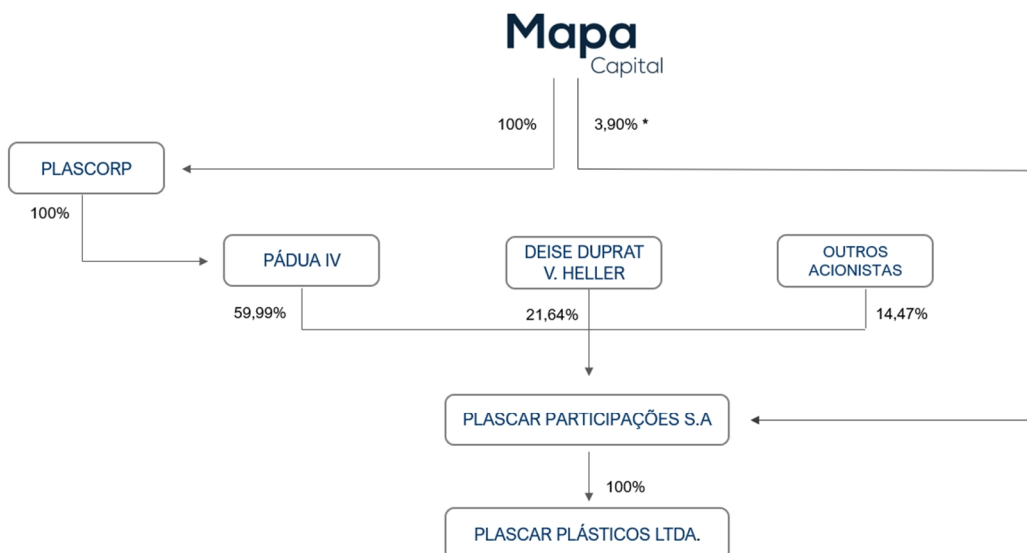
# Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

The ownership structure is as shown below:



\* Participação detida de forma direta pela Mapa Capital Participações e Consultoria Ltda.

## 2. Summary of significant accounting policies and presentation of interim financial information (ITR)

The Company presents its individual interim financial information in accordance with CPC 21 (R1) - Interim Financial Reporting, issued by the Accounting Pronouncements Committee (CPC) and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), applicable to the preparation of quarterly financial information, and presented in accordance with standards of the Brazilian Securities Commission (CVM).

As permitted by Circular Letter CVM/SNC/SEP 03/2011, the Company elected to present the notes to this interim financial information in a summarized manner in those cases of replication of the information presented in the annual financial statements. In these cases, it is recommended to include a reference to the complete note to the annual financial statements to avoid any misunderstanding of the Company's financial position and performance for the interim period. Accordingly, this interim financial information should be read together with the annual financial statements for the year ended December 31, 2023.

The basis of presentation and accounting policies are the same as those applied to the annual financial statements for 2023. Therefore, the corresponding information should be read in Note 2 to those financial statements.

# Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

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The consolidated interim financial information includes the financial statements of Plascar Participações Industriais S.A. and those of its subsidiary, as detailed below:

	Direct equity interest	
	06/30/2024	12/31/2023
Plascar Indústria de Componentes Plásticos Ltda. (Plascar Ltda.)	100%	100%

### 3. Estimates and critical accounting judgements

Accounting estimates and judgments are continuously assessed and are based on past experience and other factors, including expected future events, that are deemed reasonable in the circumstances.

Based on assumptions, the Company makes forward-looking estimates. By definition, resulting accounting estimates are seldom equal to the respective actual incomes. The estimates and assumptions that present a significant risk and probably would cause a material adjustment to the book value of assets and liabilities for the next year are as follows:

#### (a) Income tax, social contribution, and other taxes

The Company is subject to income tax, and significant judgment is required to determine the provision for income tax, the final determination of which can be uncertain. The Company also recognizes provisions as a result of circumstances where it is probable that additional taxes are due.

When the final amount arising from these issues differs from the amounts initially estimated and recorded, these differences affect current and deferred tax assets and liabilities for the period in which the final amount is determined.

#### (b) Deferred taxes

Deferred taxes arise from temporary differences identified at the end of the reporting period date between the tax base of assets and liabilities and their carrying amounts. Deferred tax liabilities are recognized for all temporary differences, except:

- When the deferred tax liability arises on the initial recognition of goodwill or an asset or a liability in a transaction other than a business combination and that, at the transaction date, does not affect the accounting income or the tax income or loss;
- It is related to temporary differences arising on investments in subsidiaries, where the timing of the temporary difference reversal can be controlled, and it is probable that such temporary differences will not be reversed in the near future;
- Deferred tax assets are recognized for all deductible temporary differences and unused tax credits and losses to the extent that it is probable that future taxable income will be recorded to realize deductible temporary differences, except when the deferred tax asset related to the deductible temporary difference is generated on the initial recognition of the asset or liability in a transaction that is not a business combination and, on the transaction date, does not impact the accounting profit or profit or tax loss; and
- With respect to deductible temporary differences associated to investments in subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will be reversed in the near future, and that taxable income will be available against which temporary deductible differences can be utilized.

# Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

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## (c) Impairment of non-financial assets

Assets subject to amortization are tested for impairment whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds its recoverable value which reflects the higher value between the fair value of the asset less sales costs and its value in use. For impairment testing purposes, assets are grouped at their lowest levels for which there are separately identifiable cash flows (cash-generating units, or CGUs), as shown in Note 13.

## 4. Financial risk management

### 4.1. Financial risk factors

In the normal course of business, the Company is exposed to several financial risks: market risk (including currency risk and risk of fair value associated with interest rate), credit risk, and liquidity risk. The Company's risk management program is focused on the unpredictability of the financial markets and aims at minimizing adverse impacts on its financial performance.

The Company's Treasury function identifies, assesses and hedges the Company against possible financial risks in cooperation with the Company's operational units.

#### a) Market risk

##### i) *Currency risk*

The Company operates in foreign countries and is exposed to currency risk due to its exposure to certain currencies, basically US dollar. The currency risk arises from commercial transactions, assets and liabilities.

As of June 30, 2024, and December 31, 2023, the Company has foreign currency assets and liabilities arising from imports, exports and intragroup loans and borrowings in the amounts shown below:

	<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>
Trade receivables (Note 7)	7,914	7,299
Trade payables (Note 16)	<b>(1,771)</b>	(1,474)
Net exposure	<b>6,143</b>	5,825

##### ii) *Interest rate-related cash flow or fair value risk*

The Company does not have any significant assets yielding interest.

The Company's interest rate risk arises from borrowings and financing. Borrowings at variable rates expose the Company to interest rate-related cash flow risk. Borrowings bearing a fixed interest rate expose the Company to the fair value risk associated with the interest rate.

The table below shows the sensitivity to a possible change in interest rates, if all other variables remained constant, on the Company's pretax income (profit is affected by borrowings subject to floating rates).

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

Financial liabilities	Impact on profit or loss for the year (1)		
	Scenario I Probable	Scenario II +25%	Scenario III +50%
CDI	10.25%	12.81%	15.38%
Borrowings and financing	(20,655)	(23,290)	(25,896)
Leases payable	(5,484)	(6,854)	(8,229)

(1) It refers to a scenario of accrued interest for the lower of the next 12 months or expiry date of the contracts.

In the sensitivity analysis, the interest rate is based on the rates prevailing in the market.

The sensitivity analyses were prepared based on the net debt amount and the fixed interest rate in relation to floating interest rates of the debt as of June 30, 2024.

### b) Credit risk

The credit risk is managed on a group-wide basis. The credit risk arises from credit exposures to original equipment manufacturer (OEM) and replacement/dealer (DSH) customers, including outstanding trade receivables and transactions under repurchase agreements. For banks and financial institutions, only trade notes issued by prime entities are accepted. The individual risk limits are set based on internal and external classifications in accordance with the limits established by the Board of Directors. The use of credit limits is monitored on a periodic basis.

The possibility that the Company will incur losses due to financial problems with its OEM customers is reduced, considering the profile of such customers (automakers and other companies operating on a global basis). As of June 30, 2024, and December 31, 2023, the Company and its subsidiary do not have significant balances receivable from customers under the DSH category.

No credit limit was exceeded during the year, and Management does not expect any loss from these counterparties that exceeds the allowance for credit losses.

### c) Liquidity risk

Cash flow is projected by the Company's operational entity and compiled by the Finance Department. The Finance area monitors the Company's ongoing forecasts on liquidity requirements to ensure it has sufficient cash to meet operating needs. This forecast takes into consideration the Company's debt financing plans, compliance with contractual clauses, compliance with internal statement of financial position ratio goals, and external regulatory or legal requirements, if applicable (for example, currency restrictions).

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

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The Treasury invests cash surpluses in interest-bearing bank accounts, time deposits, short-term deposits and securities, by selecting instruments with adequate maturity dates or sufficient liquidity to meet the abovementioned provisions. As of June 30, 2024, the Company had short-term investments in the amount of R\$ 3,047 (R\$ 3,445 as of December 31, 2023), which are expected to immediately provide cash inflows to manage the liquidity risk.

The table below analyzes the Company's financial liabilities, by maturity ranges, corresponding to the remaining period from the statement of financial position date through the contractual maturity date. The amounts shown in the table are the contracted discounted cash flows and represent the expected cash disbursements (undiscounted), disregarding any banks' requirement of payment acceleration.

	Carrying amount	Financial flow	Up to 3 months	4 to 12 months	1 to 5 years	Over five years
As of June 30, 2024						
Borrowings and financing	198,471	237,088	43,126	100,756	93,206	-
Leases payable	79,373	82,108	8,145	24,434	49,529	-
Trade payables	90,606	90,606	90,606	-	-	-
Payables to related parties	7,701	7,701	-	-	7,701	-
Other liabilities	237,105	297,778	11,146	23,769	114,682	148,181
	<b>613,256</b>	<b>716,281</b>	<b>153,023</b>	<b>148,959</b>	<b>265,118</b>	<b>148,181</b>
As of December 31, 2023						
Borrowings and financing	204,437	247,967	57,624	79,769	106,756	3,818
Leases payable	90,683	94,584	7,151	21,451	64,829	1,153
Trade payables	100,185	100,185	100,185	-	-	-
Payables to related parties	8,351	8,351	-	-	8,351	-
Other liabilities	253,146	313,742	11,757	27,596	120,384	154,005
	<b>656,802</b>	<b>764,829</b>	<b>176,717</b>	<b>128,816</b>	<b>300,320</b>	<b>158,976</b>

### 4.2. Capital Management

The objectives of the Company in managing its capital are to ensure that the Company is continuously capable of offering returns to its shareholders and benefits to other related stakeholders, and maintain an ideal capital structure to reduce this cost.

	<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>
Total borrowings (Note 15)	<b>198,471</b>	204,437
(-) Cash and cash equivalents (Note 6)	<b>(27,039)</b>	(16,841)
Net debt	<b>171,432</b>	187,596
Total equity	<b>(461,820)</b>	(409,281)
	<b>(290,388)</b>	(221,685)

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 5. Financial instruments by category of fair value and carrying amount

The carrying amounts of the main financial instruments approximate their respective fair values and are classified as follows:

	06/30/2024		December 31, 2023		Measurement at fair value
	Carrying amount	Fair value	Carrying amount	Fair value	
<b>Consolidated</b>					
<b>Financial assets</b>					
<u>Fair value through the result</u>					
Cash and cash equivalents (Note 6)	27,039	27,039	16,841	16,841	Level 2
<u>Amortized cost</u>					
Trade receivables (Note 7)	93,645	93,645	77,082	77,082	Level 2
Other assets	86,613	86,613	88,565	88,565	Level 2
<b>Financial liabilities</b>					
<u>Amortized cost</u>					
Trade payables (Note 16)	90,606	90,606	100,185	100,185	Level 2
Borrowings and financing (Note 15)	198,471	198,471	204,437	204,437	Level 2
Leases (Note 14)	79,373	79,373	90,683	90,683	Level 2
Related parties (Note 11)	7,701	7,701	8,351	8,351	Level 2
Other liabilities (Note 20)	237,105	237,105	253,146	253,146	Level 2

### Hierarchy

The classification of financial assets and liabilities as amortized cost or at fair value through profit or loss is based on the Company's business model and the expected cash flow characteristics for each instrument.

The fair value of an instrument corresponds to its face value (redemption value) brought to present value by the discount factor (related to the instrument's maturity date) obtained from the market interest rate curve in Brazilian reais. The three fair value hierarchy levels are:

- Level 1: Prices quoted in an active market for identical instruments;
- Level 2: Observable inputs other than prices quoted in an active market that are directly (as prices) or indirectly (that derives from prices) observable for the asset or liability; and
- Level 3: Instruments whose relevant factors are not observable market inputs.

### 6. Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash and banks	20,606	10,546	23,992	13,396
Short-term investments	2,961	3,287	3,047	3,445
	23,567	13,833	27,039	16,841

Short-term investments are mainly comprised of Bank Certificates of Deposits contracted with institutions operating in the national financial market, characterized by daily liquidity, low credit risk, and a return of 100% of the Interbank Deposit Certificate (CDI). The funds are used depending on the Company's immediate cash requirements.

## Plascar Participações Industriais S.A.

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 7. Trade receivables

	Consolidated	
	06/30/2024	12/31/2023
Domestic customers - third parties	87,397	64,972
Foreign customers - third parties (Note 4.1)	7,914	7,299
Receivables from tools - Brazil	8,044	13,166
	<b>103,355</b>	85,437
Allowance for expected credit losses (impairment)	(9,710)	(8,355)
	<b>93,645</b>	77,082

As of June 30, 2024, the Company has trade receivables in the amount of R\$ 2,093 (R\$ 15,276 as of December 31, 2023). Based on the characteristics of the underlying agreements, for better presentation, the Company decided to show the related effects in Borrowings (Note 15) as working capital.

As of June 30, 2024, and December 31, 2023, the aging list of trade receivables is as follows:

	Consolidated	
	06/30/2024	12/31/2023
Current	78,919	57,006
Past due:		
1-30 days	8,168	11,692
31 to 60 days	2,171	2,977
61 to 90 days	1,033	744
Over 90 days	13,064	13,018
	<b>24,436</b>	28,431
Total	<b>103,355</b>	85,437

As of June 30, 2024, the balance more than 90 days past due and not covered by an allowance primarily refers to sale of tools that are in the final phase of technical approval by customers, in the amount of R\$ 3,353 (R\$ 4,663 as of December 31, 2023). Management does not expect there to be a risk of loss.

Changes in the allowance for expected credit losses in the period ended June 30, 2024, and year ended December 31, 2023, are as follows:

	Consolidated	
	06/30/2024	12/31/2023
Opening balance	(8,355)	(9,138)
Changes	(1,355)	783
Closing balance	<b>(9,710)</b>	(8,355)

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

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### 8. Inventories

	Consolidated	
	06/30/2024	12/31/2023
Tools and molds under development intended for sale	39,872	51,240
Finished products	8,150	5,739
Work in progress	14,545	13,275
Raw materials	27,083	24,451
Imports in transit	3,944	1,795
Maintenance and ancillary materials	5,306	4,499
Advances to suppliers	598	495
Allowance for adjustment of inventories to market value and obsolescence	(2,634)	(2,480)
	<u>96,864</u>	<u>99,014</u>

Changes in the allowance for adjustment of inventories to market value and obsolescence in the period ended June 30, 2024, and year ended December 31, 2023, are as follows:

	Consolidated	
	06/30/2024	12/31/2023
Opening balance	(2,480)	(2,211)
Changes (Note 24)	(154)	(269)
Closing balances	<u>(2,634)</u>	<u>(2,480)</u>

### 9. Recoverable taxes

	Consolidated	
	06/30/2024	12/31/2023
Exclusion of ICMS from PIS/Cofins tax base (1)	63,086	61,295
ICMS on property, plant and equipment - CIAP	4,897	4,966
Others	2,006	1,721
	<u>69,989</u>	<u>67,982</u>
Current	5,817	5,366
Noncurrent	64,172	62,616
	<u>69,989</u>	<u>67,982</u>

(1) Credit arising from exclusion of ICMS from the PIS/Cofins tax base – Accounted for based on a final and unappealable decision on the matter.



## Plascar Participações Industriais S.A.

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In 2010, the Company filed a court injunction claiming the exclusion of ICMS from the PIS and Cofins tax base. In September 2017, the Company obtained a favorable decision at the lower court and, in October 2019, obtained a new favorable judgment at the appellate level (STF). At the same time, the final judgment of the case occurred. Therefore, the Company started a procedure to identify the amounts paid improperly from 2005 onwards and claim their respective refund. The Company reliably calculated and quantified the respective amounts. On August 19, 2019, the Company obtained a favorable judgment for using the ICMS shown in invoices to calculate the credit. In the fourth quarter of 2019, based on its legal advisors' opinion and report, the Company recorded the amount of R\$ 179,069 as recoverable taxes in the statement of financial position to offset against current taxes administered by the Brazilian Federal Revenue Service in future periods. The principal amount of the credits, net of attorneys' success fees, was recognized as other operating income, and the inflation adjustment amount was recognized in finance income, in the statement of profit and loss.

The approval and qualification of R\$ 123,396 relating to part of the abovementioned credit with the Brazilian Federal Revenue Service for future tax offsetting occurred on January 3, 2020, while the remaining amount of the credit in the amount of R\$ 55,673 will be subject to analysis by the Brazilian Federal Revenue Service for refund or future offsetting of previously installment taxes.

The Company offset a cumulative amount of R\$ 133,942 through June 30, 2024.

#### 10. Income tax and social contribution - tax provisions

##### a) Deferred income tax and social contribution

	<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>
Liabilities:		
Property, plant and equipment - deemed cost (1)	<b>(446)</b>	(447)
Depreciation - revision of the economic useful life (2)	<b>(23,155)</b>	(22,089)
	<b>(23,601)</b>	(22,536)

(1) It refers to deferred taxes calculated based on the deemed cost of property, plant and equipment resulting from the recognition of their fair value in the initial adoption of CPC 27 (IAS 16).

(2) It refers to deferred taxes calculated on the difference in depreciation of fixed assets generated after a review of the economic useful life of the assets. Through December 31, 2010, the Company, as allowed by tax law, also considered for tax purposes the depreciation calculated based on the new economic useful lives of the assets. Since September 2011, the Company started using, for tax purposes, the depreciation calculated based on the useful life allowed by tax legislation and consequently recognized the corresponding deferred tax effects.

The Company has tax loss carryforwards and negative social contribution base in the amounts of R\$ 63,716 and R\$ 74,718, respectively, as of June 30, 2024 (R\$ 62,602 and R\$ 73,604 as of December 31, 2023, respectively). Plascar Ltda. has tax loss carryforwards and negative social contribution base in the amounts of R\$ 1,092,495 and R\$ 1,092,147, respectively, as of June 30, 2024 (R\$ 1,020,781 and R\$ 1,013,746 as of December 31, 2023, respectively), for which deferred tax assets have not been fully recognized, as required by CVM Instruction 371, since the Company does not expect to generate future taxable income.

As part of the tax debt restructuring with PGFN signed on July 7, 2023 (Note 26), the Company used R\$ 185,230 to offset social security debts.

## Plascar Participações Industriais S.A.

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b) Reconciliation of income tax and social contribution expenses

	Consolidated			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Profit (loss) before income taxes	(23,652)	(53,146)	63,033	22,177
Income tax and social contribution at statutory rates (34%)	8,042	18,070	(21,431)	(7,540)
Adjustments to effective rate:				
Use of tax losses in tax renegotiation	1,672	1,672	60,704	60,704
Unrecognized tax effects on tax losses in the period (1)	(8,585)	(19,136)	20,950	6,619
Deferred income tax and social contribution expenses	<u>1,129</u>	<u>606</u>	<u>60,223</u>	<u>59,783</u>

(1) Effect on tax loss carryforwards of Plascar S.A., which is not recognized as there is not expected future taxable income. The discounts granted in the Individual Transaction with PGFN are deductible in the calculation of income tax and social contribution according to Law 13988/20 Article 11, Paragraph 12.

### 11. Related parties

a) Management compensation

The monthly remuneration of the Board of Directors and Supervisory Board is comprised of a fixed compensation approved by the General Shareholders Meeting.

The remuneration of the senior executives and management members of the Company and those of its subsidiary is comprised of a fixed compensation and variable performance-based pay and supplementary benefits.

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

In the periods ended June 30, 2024 and 2023, the total management compensation was as follows:

	<b>Consolidated</b>			
	<b>04/01/2024 to 06/30/2024</b>	<b>01/01/2024 to 06/30/2024</b>	<b>04/01/2023 to 06/30/2023</b>	<b>01/01/2023 to 06/30/2023</b>
Fixed compensation (1)	2,085	4,232	1,716	3,406
Variable compensation (2)	-	2,089	1,366	1,366
Management fees	2,085	6,321	3,082	4,772

(1) It refers to salaries and management fees, vacation pay, year-end bonus, pension fund, and payroll charges (INSS, FGTS, and others).

(2) It refers to profit sharing and bonus.

### b) Balances and transactions

The Company and its subsidiary enter into loan agreements with related parties to meet immediate cash requirements, without having to go through the approval processes required by financial institutions. Such agreements are subject to the availability of funds and not compromising the cash flow of the lender. These loan contracts are entered into based on rates agreed upon between the parties.

The main asset and liability balances as of June 30, 2024, and December 31, 2023, as well as the transactions that impacted profit or loss for the year are as follows:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>	<b>06/30/2024</b>	<b>12/31/2023</b>
Current liabilities				
Service agreements:				
Mapa Capital Participações e Consultoria Ltda. (Mapa) (a)	-	-	-	1,016
	-	-	-	1,016

(a) Recorded in trade payables.

Noncurrent liabilities				
Intragroup borrowings:				
Kielce Gestão de Ativos Ltda. ME (b)		-	<b>7,701</b>	7,335
Plascar Ltda.	<b>42,697</b>	31,810	<b>7,701</b>	-
	<b>42,697</b>	31,810	<b>7,701</b>	7,335
	<b>42,697</b>	31,810	<b>7,701</b>	8,351

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

	<b>Consolidated</b>			
	<b>04/01/2024 to 06/30/2024</b>	<b>01/01/2024 to 06/30/2024</b>	<b>04/01/2023 to 06/30/2023</b>	<b>01/01/2023 to 06/30/2023</b>
Income				
Financial advisory services - Mapa Capital Participações e Consultoria Ltda.	1,117	2,233	1,066	2,132
	<u>1,117</u>	<u>2,233</u>	<u>1,066</u>	<u>2,132</u>

### c) Changes

	<b>Parent Company</b>	<b>Consolidated</b>
<b>As of December 31, 2023</b>	<b>31,810</b>	<b>8,351</b>
Borrowings (payment)	10,887	(284)
(+) Accrued interest and IOF (tax on financial transactions)	-	(366)
<b>As of June 30, 2024</b>	<b>42,697</b>	<b>7,701</b>

(a) On November 14, 2018, Plascar signed a financial advisory services contract with Mapa Capital, and this contract remains in effect to date.

The effects of the transactions on profit or loss correspond to inflation adjustment and exchange rate changes recorded in finance income (costs).

The loan agreement between the Company (lender) and Plascar Ltda. (borrower) is not subject, exceptionally, to finance charges, since the Company holds a 100% equity interest in Plascar Ltda. This agreement was signed on May 31, 2000, for the purpose of adjusting the cash flow of Plascar Ltda., with an indeterminate maturity date.

(b) On June 30, 2023, a debt acknowledgment agreement was signed with Kielse Gestão de Ativos-ME (lender), who became the holder of the debt amounting to R\$ 7,335 with Plascar Ltda. (borrower).

## 12. Allowance for losses on investment in subsidiary

Changes in investments are as follows:

	<b>06/30/2024</b>	<b>12/31/2023</b>
Opening balance	<b>(391,285)</b>	(392,394)
Share of profit (loss) of subsidiary	<b>(51,426)</b>	1,109
Closing balance	<b>(442,711)</b>	(391,285)

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

Significant information on Plascar Ltda. is as follows:

	<u>06/30/2024</u>	<u>12/31/2023</u>
Share capital	<b>838,565</b>	838,565
Total shares	<b>838,565,144</b>	838,565,144
Shares held	<b>838,565,144</b>	838,565,144
Ownership interest	<b>100%</b>	100%
Subsidiary's equity	<b>(442,711)</b>	(391,285)
Equity interest in Plascar Ltda.	<b>(442,711)</b>	(391,285)
Net profit (loss) for the period/year	<b>(51,426)</b>	1,109
Profit or loss using the equity method	<b>(51,426)</b>	1,109

In the six-month period ended June 30, 2023, Plascar Ltda., determined loss of R\$ 82,733, resulting in the Company recognizing share of profit of subsidiary in the same amount.

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 13. Property, plant and equipment

	Buildings	Machinery and equipment	Molds	Furniture and fixtures	Vehicles	IT equipment	Spare parts and materials	Advances to suppliers	Impairment allowance for advances and machinery and equipment (1)	Total
<b>As of December 31, 202</b>	<b>23,461</b>	<b>316,696</b>	<b>669</b>	<b>348</b>	<b>108</b>	<b>1,169</b>	<b>5,720</b>	<b>45,253</b>	<b>(62,939)</b>	<b>330,485</b>
Acquisition	317	21,458	-	150	-	120	1,579	973	-	<b>24,597</b>
Write-offs, net	-	(409)	(2)	(20)	-	-	(1,619)	(1,479)	-	<b>(3,529)</b>
Depreciation	(348)	(31,756)	(219)	(80)	(61)	(140)	-	-	-	<b>(32,604)</b>
<b>As of December 31, 202</b>	<b>23,430</b>	<b>305,989</b>	<b>448</b>	<b>398</b>	<b>47</b>	<b>1,149</b>	<b>5,680</b>	<b>44,747</b>	<b>(62,939)</b>	<b>318,949</b>
Acquisition	237	9,441	-	256	-	-	2,141	848	-	<b>12,923</b>
Write-offs, net	-	(4,112)	-	-	-	-	(272)	(45,118)	48,196	<b>(1,306)</b>
Depreciation	(281)	(16,582)	(97)	(49)	(17)	(47)	-	-	-	<b>(17,073)</b>
<b>As of June 30, 2024</b>	<b>23,386</b>	<b>294,736</b>	<b>351</b>	<b>605</b>	<b>30</b>	<b>1,102</b>	<b>7,549</b>	<b>477</b>	<b>(14,743)</b>	<b>313,493</b>

- (1) It refers to advances to suppliers for the acquisition of machinery and equipment to expand the operating and production capacity of the Company's manufacturing units, made between 2010 and 2011 to Sandretto and financed through BNDES program FINAME/PSI in the amount of R\$ 44,084. Of the amount recorded as of December 31, 2019, and 2018, R\$ 36,548 was advanced by financial institutions and R\$ 7,536 was advanced to the supplier with own funds. After a thorough analysis with its legal advisors, the Company decided to recognize a loss on the total outstanding amount, totaling R\$ 44,084 still in 2018. The Company has taken all possible legal actions and will continue to pursue its rights through legal means. However, the Company considers the possibility of receiving these assets in the short term to be unlikely, despite the lawsuit still pending a decision. In the 2nd quarter of 2024, the Company decided to write off all these advances and reverse the provision for losses in the amount of R\$ 44,084.

In 2019, the Company recognized impairment of R\$ 17,955 relating to machinery and equipment identified as nonoperating during the year. In the first quarter of 2024, the Company reversed R\$ 4,112 by writing these assets off.

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

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Land is not depreciated. Depreciation of other assets is calculated on a straight-line basis considering their costs and residual values over their estimated useful lives as of December 31, 2023, and June 30, 2024, is as follows:

	<u>Useful life (years)</u>
Buildings	25 to 50
Machinery	8 to 25
Molds	11 to 15
Furniture and fixtures	10 to 15
Vehicles	5 to 6
IT equipment	5 to 6

The Company's assets were appraised according to the market value of each asset, obtained by the result of the replacement value and the depreciation ratio, taking into account the useful life, age, remaining useful life, residual value, and depreciation, resulting in the net selling value exceeding their residual carrying amount, which indicates that recognizing an impairment allowance is not necessary.

There were no significant changes in the other information disclosed in this Note in relation to that disclosed in Note 2.8 to the annual financial statements for the year ended December 31, 2023.

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 14. Right-of-use assets and lease liabilities

#### a) Breakdown and summary of right of use of assets and lease liabilities

##### *Right of use of assets*

	<b>06/30/2024</b>	<b>12/31/2023</b>
Opening balance	73,272	79,271
Additions <sup>(1)</sup>	590	11,644
Adjustments	341	3,729
Amortization	(11,376)	(21,372)
Closing balance	<b>62,827</b>	<b>73,272</b>

##### *Leases payable*

	<b>06/30/2024</b>	<b>12/31/2023</b>
Opening balance	90,683	88,064
Additions <sup>(1)</sup>	590	11,644
Adjustments	341	3,729
Interest	4,422	10,011
Payments	(16,663)	(22,765)
Closing balance	<b>79,373</b>	<b>90,683</b>
Current	34,571	36,167
Noncurrent	44,802	54,516
	<b>79,373</b>	<b>90,683</b>

- 1) In the 1st quarter of 2022, lease contracts for properties located in Jundiaí-SP, Varginha-MG, and Betim-MG were renewed. The initial impact on assets and liabilities was R\$ 79,054. Management considered an incremental rate of 12.25% for discounting the debt to the present value (APV). In the 2nd quarter of 2022, a vehicle lease contract was recorded. The initial impact on assets and liabilities was R\$ 808. Management considered an incremental rate of 15.75% for discounting the debt to the present value (APV). In the 2nd quarter of 2023, a forklift lease contract was recorded. The initial impact on assets and liabilities was R\$ 2,881. Management considered an incremental rate of 16.75% for discounting the debt to the present value (APV). In the 3rd quarter of 2023, lease contracts for IT equipment were recorded. The initial impact on assets and liabilities was R\$ 1,797. In the 2nd quarter of 2024, lease contracts for IT equipment were recorded. The initial impact on assets and liabilities was R\$ 151. The incremental rate used for this contract was CDI + 3% p.a. for discounting the debt to the present value (APV) and an addendum to the lease contract for the Caçapava-SP unit. The initial impact on assets and liabilities was R\$ 6,966. Management considered an incremental rate of CDI + 3% p.a.% for discounting the debt to the present value (APV).

In the six-month period ended June 30, 2024, the Company recorded an expense of R\$ 1,432 (R\$ 350 as of June 30, 2023) relating to short-term leases (shorter than 12 months) or low-value assets involved in the contracts.



## Plascar Participações Industriais S.A.

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(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

### b) Lease payment schedule

	<b>Consolidated</b>				
	<b>06/30/2024</b>				
	<b>Buildings</b>	<b>Forklifts</b>	<b>Vehicles</b>	<b>IT equipment</b>	<b>Total</b>
2024	18,244	859	151	457	19,711
2025	27,938	485	125	782	29,330
2026 onward	29,605	-	-	727	30,332
	<b>75,787</b>	<b>1,344</b>	<b>276</b>	<b>1,966</b>	<b>79,373</b>

### c) Additional information – Official Circular Letter CVM/SNC/SEP 2.2019

As required by Official Circular Letter/CVM/SNC/SEP 02/2019, the Company adopted as accounting policy the requirements in CPC 06 (R2) / IFRS 16 in measuring and remeasuring its right of use and applied the discounted cash flow method without considering inflation.

To ensure fair representation of information in relation to CPC 06 (R2) requirements and to meet the guidelines of CVM technical areas, liability balances are provided without adjustment for inflation, at amounts actually accounted for (actual flow x nominal rate), and an estimate of the balances adjusted for inflation in the comparative periods (nominal flow x nominal rate).

Other assumptions, such as the maturity schedule of liabilities and interest rates used in the calculation, are disclosed in other items of this same explanatory note, as well as the inflation rates are observable in the market, so that nominal flows can be prepared by the users of the financial statements.

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

The comparison of lease payment balances, with and without inflation projection, is shown below:

	2024	2025	2026	2027 and thereafter
<b>Leases payable</b>				
Actual projection and nominal rate (accounted for)	(79,373)	(63,243)	(39,749)	(11,070)
Nominal projection and nominal rate	(82,108)	(65,819)	(41,037)	(12,312)
<b>Right of use of assets</b>				
Actual projection and nominal rate (accounted for)	62,827	51,340	29,974	8,653
Nominal projection and nominal rate	65,004	53,207	31,198	9,241
<b>Finance charges</b>				
Actual projection and nominal rate (accounted for)	3,834	5,618	2,883	1,326
Nominal projection and nominal rate	3,676	5,220	2,257	1,575
<b>Amortization expense - right of use</b>				
Actual projection and nominal rate (accounted for)	11,477	21,602	21,078	8,681
Nominal projection and nominal rate	11,796	22,238	21,714	9,269

### 15. Borrowings and financing

#### a) Summary of borrowings

<u>Type/purpose</u>	<u>Finance charges as at 06/30/2024</u>	<u>Consolidated</u>	
		<u>06/30/2024</u>	<u>12/31/2023</u>
Working capital in local currency	13.50% to 59.0% p.a.	196,378	192,881
Trade notes discounted	2.0% to 3.0% p.m.	2,093	11,556
<b>Total</b>		<b>198,471</b>	<b>204,437</b>
Current		123,891	118,968
Noncurrent		74,580	85,469
		<b>198,471</b>	<b>204,437</b>

Part of the borrowing balance, R\$ 4,954, is due to the debt with BNDES related to previous periods that was renegotiated by the Company at the time.

#### b) Changes

<b>Total working capital as of December 31, 2023</b>	<b>204,437</b>
(+) Borrowings and financing	107,273
(-) Payment of principal	(112,565)
(-) Payment of interest	(26,844)
(+) Accrued interest	26,170
<b>Total working capital as of June 30, 2024</b>	<b>198,471</b>

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

The noncurrent portion matures as follows:

	<u>Amount</u>
2025	<b>20,793</b>
2026	<b>21,784</b>
2027	<b>17,923</b>
2028 onward	<b>14,080</b>
	<u><b>74,580</b></u>

The working capital loans contracted by Plascar Ltda. are collateralized by machinery and equipment (CAPEX), and the remaining balances are collateralized by receivables and guarantees.

The Company monitors compliance with covenants included in loan agreements with financial institutions and, as of June 30, 2024, and December 31, 2023, is compliant with such covenants.

### 16. Trade payables

	<u>Consolidated</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>
Domestic suppliers	<b>88,835</b>	98,711
Foreign suppliers (Note (4.1))	<b>1,771</b>	1,474
	<u><b>90,606</b></u>	<u>100,185</u>

The terms and conditions for financial liabilities reflect the outstanding balance of trade payables with an average payment term of 35 days (35 days as of December 31, 2023).

### 17. Payroll, accrued vacation and related taxes

	<u>Consolidated</u>	
	<u>06/30/2024</u>	<u>12/31/2023</u>
Payroll taxes (1)	52,755	31,760
Labor indemnities	177	151
Accrued vacation pay and 13th salary	34,552	30,446
Accrued profit sharing	11,137	15,781
Others	1,273	373
	<u><b>99,894</b></u>	<u>78,511</u>

- (1) The Company completed the renegotiation of its tax liabilities with PGFN, which includes debts accumulated until January 2023. As part of the tax debt renegotiation, the Company obtained discounts on fines and interest totaling R\$ 86,197 for social security debts and used tax losses of R\$ 60,704 for offsetting. Finally, the Company offset R\$ 521 with judicial deposits and R\$ 4,859 with court ordered notes (Note 19).

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 18. Advances from customers

	Consolidated	
	06/30/2024	12/31/2023
Man	732	2,185
Fiat Automóveis	549	2,613
VW	25,799	14,867
Mercedes Benz	4,730	5,001
Volvo	897	896
Others	2	149
	<b>32,709</b>	<b>25,711</b>

### 19. Commitments and provision for risks

#### a) Restructuring of rental debt

In January 2020, the Company completed the renegotiation of its rental debt, whose balance on December 31, 2019, was R\$ 137,754, recorded as “Other liabilities” and “Lease liability”, in current liabilities.

Upon completion of such restructuring, the inflation adjusted debt was divided into installments, with a grace period of over a year before the start of payments. The balance was transferred to line item “Other Liabilities”, in noncurrent liabilities in January 2020.

In the second quarter of 2022, an agreement was entered into for the renegotiation of the outstanding rental debt for the period from January 2020 to December 2021 (Note 14.a).

#### Lawsuits – amounts involved and criteria for recognizing provisions for lawsuits assessed as probable loss

The Company is a party to several labor and social security, civil, and tax lawsuits. The Company assesses the risk of loss arising from pending litigation as “remote”, “possible”, and “probable”, where “remote” indicates minimal risk of loss, “possible” indicates moderate risk of loss, and “probable” indicates a high risk of loss. The external legal advisors, assisted by the Company’s legal counsel, carefully assess each new or ongoing lawsuit and classify them based on their best estimates of the outcome.

The risk classifications are revised on a monthly basis and can be changed whenever the legal advisors deem it necessary. Additionally, all lawsuits are adjusted for inflation based on the rates adopted by the courts to reflect the most accurate current economic situation of each process.

## Plascar Participações Industriais S.A.

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

For all cases assessed by the external and internal legal advisors as “probable loss”, the Company recognizes an individual provision in an amount sufficient to cover the estimated loss; such provision is properly calculated and determined through judicial accounting (in the case of the court) or accounting expert assistant (in the case of the Company), based on condemnatory judgments and/or any other decisions from higher courts (appellate level) issued by the courts that clearly indicate that the Company is obliged to make the payment in the short term due to the advanced stage of the process. Also, the Company adopts a policy whereby monthly provisions are made for labor lawsuits assessed as “possible loss”, for which the Company estimates that settlement agreements will be made before the execution stage begins, recognizing only the estimated amount of the cash disbursement.

For lawsuits assessed as probable loss, provisions in the total amount of the risks are recognized, as shown below:

	<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>
Provision for social security and labor risks	<b>18,927</b>	9,343
	<b>18,927</b>	<b>9,343</b>

In the six-month period ended June 30, 2024, changes in the provision for risks are as follows:

*Social security and labor*

	<b>06/30/2024</b>			
	<b>Balance Opening balance</b>	<b>Addition</b>	<b>Payments</b>	<b>Balance Closing balance</b>
Labor	9,343	<b>11,935</b>	<b>(2,351)</b>	<b>18,927</b>
	<b>9,343</b>	<b>11,935</b>	<b>(2,351)</b>	<b>18,927</b>

- b) Lawsuits assessed as possible loss for which no provision is recognized in the statement of financial position

The Company’s other lawsuits assessed by the external and in-house legal advisors as “possible” or “remote” loss, no provision for risks is recognized. However, the Company discloses the amounts involved in such lawsuits as a way to provide sufficient knowledge and information to the market about all litigation to which the Company is a party. For new lawsuits, the amount reported by the Company considers the amount claimed (initial amount). As the lawsuit progresses, the legal advisors calculate the amounts involved in each case more accurately and revise the risk of loss arising from each lawsuit.

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

Lawsuits assessed as “possible” loss for which no provision was recognized are as follows:

	<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>
Tax	<b>6,377</b>	5,247
Labor	<b>30,681</b>	22,177
Civil	<b>1,613</b>	1,409
	<b>38,671</b>	<b>28,833</b>

c) Significant contingent assets

Plascar Ltda. is a plaintiff to a relevant lawsuit against ELETROBRÁS, with involved the amount of R\$ 8,585. In this lawsuit, judgment was favorable to the Company. It is currently at an advanced procedural stage, and the Company has already initiated the provisional execution process of the judgment, requesting payment of the amount due. However, in July 2020, through its external advisors, the Company became aware of an alleged assignment of rights, which would have been carried out in May 2003, by which the ownership and economic benefits arising from this lawsuit would be assigned to third parties. Having not internally identified elements confirming such assignment of rights, the Company made a statement in the case, requesting more information on the matter and currently awaits the court’s response.

## 20. Other payables

	<b>Consolidated</b>	
	<b>06/30/2024</b>	<b>12/31/2023</b>
Rentals payable	<b>177,844</b>	181,487
Sundry creditors - agreements (1)	<b>50,992</b>	61,341
Other liabilities	<b>8,269</b>	10,318
	<b>237,105</b>	<b>253,146</b>
Current	<b>34,685</b>	31,827
Noncurrent	<b>202,420</b>	221,319
	<b>237,105</b>	<b>253,146</b>

(1) It refers primarily to a debt acknowledgement agreement relating to the commercial transaction and debt restructuring made with the customer.

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(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 21. Equity

#### a) Capital

As of June 30, 2024, and December 31, 2023, capital amounts to R\$ 931,455, represented by 12,425,418 registered common shares, without par value.

Shareholders	06/30/2024 and 12/31/2023	
	Quantity shares	of Ownership interest
Pádua IV Participações	7,454,491	60.00%
Deise Duprat (1)	2,689,646	21.64%
Other shareholders	2,281,281	18.36%
	<b>12,425,418</b>	<b>100%</b>

(1) In a material fact notice disclosed on November 18, 2022, Permalí Indústria e Comércio Ltda. completed the sale of its entire equity interest in Plascar, representing 18.44% of the Company's common shares, totaling 2,290,953 common shares, to Ms. Deise Duprat. As a result of the sale of Plascar shares, Permalí no longer holds any interest in the Company while Ms. Deise Duprat now holds a significant stake of 21.64% in Plascar shares, represented by 2,689,653 common shares issued by the Company.

Permalí was part of the Company's controlling group and a signatory to the Shareholders' Agreement signed on January 31, 2019. As the equity interest was sold, such Shareholders' Agreement ceases to have legal effects and is considered terminated by operation of law.

The share issuance price was set without unjustified dilution for the current shareholders of the Company, considering the methodologies permitted by article 170, Paragraph 1, of Brazilian Corporate Law, taking into account the Company's financial situation at that time, with high indebtedness and equity deficiency.

#### b) Compensation to shareholders – distribution of dividends

According to the Company's Bylaws, shareholders are entitled to receive a minimum annual dividend of 25% of the adjusted net for the year as provided for in articles 189 and 202 of Law No. 6,404/76. Due to the losses incurred, no dividend distribution was made in the period ended June 30, 2024, December 31, 2023, and prior years.

### 22. Earnings per share

Basic earnings (loss) per share are calculated by dividing profit (loss) for the year attributable to holders of the Parent's common shares by the weighted average number of common shares outstanding during the year.

Diluted earnings (loss) per share are calculated by dividing profit (loss) for the year attributable to the holders of the Parent's common shares by the weighted average number of common shares outstanding in the year plus the weighted average number of common shares that would be issued if all potential diluted common shares were actually converted into common shares.

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

The table below shows earnings and shares used to calculate basic and diluted earnings (loss) per share for the quarters ended June 30, 2024 and 2023 (in thousands, except value per share):

	<u>04/01/2024 to 06/30/2024</u>	<u>01/01/2024 to 06/30/2024</u>	<u>04/01/2023 to 06/30/2023</u>	<u>01/01/2023 to 06/30/2023</u>
Numerator:				
Net profit (loss) for the period	(22,523)	(52,540)	123,256	81,960
Denominator:				
Weighted average number of shares	<u>12,425,418</u>	<u>12,425,418</u>	<u>12,425,418</u>	<u>12,425,418</u>
Basic and diluted loss per share - R\$	(1.81)	(4.23)	9.92	6.60

### 23. Net operating revenue

	<b>Consolidated</b>			
	<u>04/01/2024 to 06/30/2024</u>	<u>01/01/2024 to 06/30/2024</u>	<u>04/01/2023 to 06/30/2023</u>	<u>01/01/2023 to 06/30/2023</u>
Gross sales revenue	357,128	670,167	281,845	557,063
Taxes on sales	(66,703)	(125,858)	(50,153)	(98,347)
Returns and rebates on sales	<u>(7,400)</u>	<u>(12,076)</u>	<u>(6,569)</u>	<u>(9,326)</u>
	<u>283,025</u>	<u>532,233</u>	<u>225,123</u>	<u>449,390</u>

Taxes on sales are basically the following: State value added tax - ICMS (7%, 12% and 18%), Federal VAT - IPI (5% and 15%), Tax on revenue (PIS) (1.65% and 2.30%), Tax on revenue - Cofins (7.60% and 10.80%).

### 24. Breakdown of costs and expenses by nature

The Company elected to present the statement of profit and loss by function. Expenses by nature are as follows:

	<b>Consolidated</b>			
	<u>04/01/2024 to 06/30/2024</u>	<u>01/01/2024 to 06/30/2024</u>	<u>04/01/2023 to 06/30/2023</u>	<u>01/01/2023 to 06/30/2023</u>
Raw materials, inputs, consumables and personnel expenses	(227,412)	(413,574)	(185,288)	(363,795)
Depreciation and amortization	(14,164)	(28,449)	(13,184)	(25,918)
Third-party services	(15,043)	(29,688)	(14,507)	(31,689)
Freight	(6,371)	(13,798)	(7,061)	(13,547)
Allowance for adjustment of inventories to market value and obsolescence (Note 8)	(83)	(154)	(188)	(277)
Tax renegotiation - discounts on fines (Note 26)	3,891	3,891	75,894	75,894
Others	<u>(16,743)</u>	<u>(38,846)</u>	<u>(22,349)</u>	<u>(39,211)</u>
	<u>(275,925)</u>	<u>(520,618)</u>	<u>(166,683)</u>	<u>(398,543)</u>
Classified as				
Cost of sales	(238,268)	(443,270)	(205,521)	(405,127)
Selling expenses	(12,684)	(28,536)	(13,256)	(25,931)
General and administrative expenses	(29,499)	(53,679)	(20,365)	(40,471)
Other operating income	4,526	4,867	72,459	72,986
	<u>(275,925)</u>	<u>(520,618)</u>	<u>(166,683)</u>	<u>(398,543)</u>



## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 25. Finance income (expenses)

	Consolidated			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Finance expenses				
Interest and inflation adjustment	(20,653)	(35,507)	(17,915)	(35,485)
Finance charges on taxes overdue/in installments (1)	(11,604)	(27,706)	(16,615)	(30,761)
Tax renegotiation - discounts on interest (Note 26)	4,427	4,427	40,612	40,612
Adjustment to present value - leases (Note 14)	(2,144)	(4,427)	(2,472)	(4,951)
Foreign exchange revenue	(1,012)	(1,275)	(1,200)	(2,341)
IOF	(765)	(1,765)	(283)	(983)
Others	(608)	(1,538)	(438)	(906)
	(32,359)	(67,786)	1,689	(34,815)
Finance revenue				
Interest and inflation adjustment	985	2,008	1,366	2,924
Exchange gains	594	985	1,501	3,178
Others	28	32	37	43
	1,607	3,025	2,904	6,145
Finance income (expenses)	(30,752)	(64,761)	4,593	(28,670)

(1) Finance charges on taxes (PIS/Cofins and ICMS) overdue and in installments.

### 26. Taxes and contributions payable

	06/30/2024					
	Outstanding	Current	Past due	In installments		
				Current	Past due	No
Individual Transaction PGFN	114,500	-	-	5,448	1,115	107,937
PIS/Cofins/IPI	13,710	2,522	11,188	-	-	-
ICMS (Regularize - MG)	33,456	-	-	4,896	-	28,560
State VAT (ICMS)	61,437	2,841	8,151	26,556	4,289	19,600
Others	1,878	1,878	-	-	-	-
	224,981	7,241	19,339	36,900	5,404	156,097
IRRF (Employees)	9,262	1,360	7,902	-	-	-
FGTS (severance pay fund)	6,761	1,149	-	1,141	-	4,471
INSS (Company)	46,581	4,603	25,261	5,630	-	11,087
INSS (Employees)	6,504	1,207	5,297	-	-	-
INSS Sesi Senai (Company) in installments	2,800	-	-	1,380	34	1,386
RFB Simplified tax debt refinancing plan	109,620	-	-	23,793	3,964	81,863
	181,528	8,319	38,460	31,944	3,998	98,807
<b>Sum (Company)</b>	390,743	12,993	44,600	68,844	9,402	254,904
<b>Sum (Employees)</b>	15,766	2,567	13,199	-	-	-
<b>Total</b>	406,509	15,560	57,799	68,844	9,402	254,904

The Company records a fine of 20% and inflation adjustments on overdue amounts at the rates provided by legislation.

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

### Individual Transaction - PGFN - Nonrecurring event

Management concluded the renegotiation of its entire tax liability with PGFN, which includes debts accumulated until January 2023, under the Individual Tax Transaction program established by Law 14375/2022, whose regulatory ordinance was published on August 1, 2022. The Transaction agreement was signed on July 7, 2023, and all effects, fines and interest discounts, as well as the use of tax loss carryforwards and negative CSLL base, were recognized in the second quarter of 2023.

All debts with the Social Security Department and Finance Department were negotiated, as shown below:

- 1) Social security debts: fine and interest discount totaling R\$ 86,197, equivalent to 38% of the debt, use of tax loss carryforwards and negative CSLL base amounting to R\$ 60,704, equivalent to 27% of the debt. The remaining balance was divided in 60 installments; and
- 2) Debts with the Finance Department: fine and interest discount totaling R\$ 30,309, equivalent to 49% of the debt. The remaining balance was divided into 120 installments.

After this transaction was recorded, the Company recorded a substantial decrease in current liabilities, improvement in results, and increase in equity, in addition to the use of part of the Company's accumulated tax losses. The positive impact on the Company's results was R\$ 177,210, with fine discounts of R\$ 75,894, interest discounts of R\$ 40,612, and use of tax loss carryforward of R\$ 60,704.

The balance relating to ordinary installment payments of PIS, Cofins and IPI, in the updated amount of R\$ 19,286, was migrated to an Individual Transaction with PGFN in June 2024, with all the discounts and rebates provided for in the Agreement signed on July 7, 2023. The positive impact on the Company's profit (loss) was R\$ 9,990, including fine discounts in the amount of R\$ 3,891, interest discounts in the amount of R\$ 4,427, and use of tax losses in the amount of R\$ 1,672.

Below is a summary of the accounting effects of this transaction with PGFN:

	<b>PGFN - Social security debts</b>	<b>PGFN - Debts with the Finance Department</b>	<b>Total</b>
Original balance	233,519	73,161	306,680
other Rebate - court-ordered notes ( <i>precatórios</i> ) and	(5,381)	(5,934)	(11,315)
Tax loss and negative social contribution base	(62,376)	-	(62,376)
Offset - fines and legal charges	(89,411)	(35,413)	(124,824)
Debt amortization through March 31, 2024	(3,212)	(336)	(3,548)
Adjustment to installment payments	7,818	2,065	9,883
<b>Total</b>	<b>80,957</b>	<b>33,543</b>	<b>114,500</b>

## Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(Amounts in thousands of Brazilian reais, unless otherwise stated)

### 27. Employee benefits

Expenses on salaries, benefits and payroll taxes are as follows:

	Consolidated			
	04/01/2024 to 06/30/2024	01/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023
Payroll and social charges	76,376	139,195	56,898	110,898
Profit sharing program	3,721	6,599	2,777	5,314
Severance costs	3,534	4,096	279	533
Benefits under labor legislation	11,727	23,493	9,948	18,773
Additional benefits	167	272	122	255
	<u>95,525</u>	<u>173,655</u>	<u>70,024</u>	<u>135,773</u>

#### Additional benefits

In addition to the usual benefits provided for by labor laws, the Company and its subsidiary grant their employees additional benefits contracted from third parties, such as: health care, collective transportation, meals, and childcare assistance.

#### Profit sharing program

The Company and its subsidiaries have supplementary variable compensation plans that are based on the achievement of certain goals:

- (i) Profit sharing program: The Company grants its employee profit sharing as determined by the collective bargaining agreement established between the Company, the employee committee, and the trade union, which sets goals that are monthly measured and disclosed. This plan is designed to encourage development and productivity, providing opportunities for financial gains and an effective share of the Company's results.
- (ii) Short-term additional profit-sharing bonus plan: The Company also rewards managers and directors of the Company with a differentiated number of salaries. The profit sharing due to employees holding these positions is based on the achievement of pre-set performance goals (individual and Company).

### 28. Noncash transactions

	Consolidated	
	06/30/2024	12/31/2023
Right-of-use assets (Note 14)	590	11,644
Lease liabilities (Note 14)	(590)	(11,644)

## **Plascar Participações Industriais S.A.**

**Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024**

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**(Amounts in thousands of Brazilian reais, unless otherwise stated)**

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### **29. Insurance (unaudited)**

The Company and its subsidiary have policies for different lines of insurance contracted with the main insurance companies in Brazil. These policies were defined according to the Group program and took into account the nature and the degree of risk involved.

As of June 30, 2024, the insurance coverage for operational risks combined with loss of profit was R\$ 750,000 (R\$ 750,000 as of December 31, 2023) and R\$ 10,000 (R\$ 10,000 as of December 31, 2023) for civil liability.

The Company does not expect to face any problems to renew its insurance policies and believes that the insurance coverage is reasonable in terms of amount and compatible with the insurance sector standards in Brazil.

### **30. Explanation added to the translation into English**

The accompanying financial statements were translated into English from the original Portuguese version prepared for local purposes. Certain accounting practices applied by the Company that conform to those accounting practices adopted in Brazil may not conform to the generally accepted accounting principles in the countries where these financial statements may be used.

## **Plascar Participações Industriais S.A.**

**Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2024**

**(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)**

**(Amounts in thousands of Brazilian reais, unless otherwise stated)**

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### **Board of Directors**

Paulo André Porto Bilyk  
Chairman of the Board of Directors

João Luís Gagliardi Parlermo  
Counselor

Paulo Alberto Zimath  
Counselor

Antonio Farina  
Counselor

Daniel Alves Ferreira  
Counselor

### **Executive Officer**

José Donizeti da Silva  
Director

Paulo Silvestri  
Chief Executive Officer

Fernando Magano Henriques  
Chief Financial Officer  
Chief Investor Relations Officer

### **Non-statutory Executive Board**

Daniel Paulo Fossa  
Commercial Director

Marcelo Casagrande  
Industrial Operation Director

Claudia Cristina Vicente Mathias  
Human Resources Director

Claudio Batista  
Accounting Manager  
Accountant CRC 1SP170282/O-9

### **Audit Committee**

Luiz Carlos Zavata  
Counselor

Charles Dimetrius Popoff  
Counselor

Maria Gustavo Heller Brito  
Counselor