

(Convenience translation into English from the original  
previously issued in Portuguese)

CIMENTO TUPI S.A. - UNDER COURT-ORDERED  
REORGANIZATION

Independent auditor's review report

Individual and consolidated interim financial  
information

As at June 30, 2022

## CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Individual and consolidated interim financial information  
As at June 30, 2022

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## INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the  
Shareholders, Board Members and Management of  
Cimento Tupi S.A. - Under Court-Ordered Reorganization  
Rio de Janeiro - RJ

### Introduction

We reviewed the individual and consolidated interim financial information of Cimento Tupi S.A. - Under Court-Ordered Reorganization ("Company"), identified as parent company and consolidated, respectively, for the quarter ended June 30, 2022, which comprises the individual and consolidated interim statement of financial position as at June 30, 2022 and the respective individual and consolidated interim statements of income, comprehensive income, changes in equity and cash flows for the six-month period then ended, as well as the corresponding notes.

The Company's Management is responsible for the preparation of the individual and consolidated interim financial information, in accordance with Technical Pronouncement CPC 21 (R1) -and with International Accounting Standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on the individual and consolidated interim financial information based on our review.

### Scope of the review

We conducted our review in accordance with Brazilian and international standards for reviewing 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 principally of applying analytical and other review procedures and making enquiries of and having discussions with persons responsible for financial and accounting matters. An interim review is substantially less in scope than an audit conducted in accordance with auditing standards and does not provide assurance that we would become aware of any or all significant matters that might be identified in an audit. Accordingly, we do not express such an audit opinion.

### Conclusion on the individual and consolidated interim financial information

Based on our review, we are not aware of any fact that would lead us to believe that the individual and consolidated interim financial information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and IAS 34, applicable to Quarterly Information.

### Emphasis

Approval of Court-Ordered Reorganization Plan - "PRJ" and going concern

We draw attention to Notes 1.1. and 30 to the individual and consolidated financial information, that on February 08, 2024, the Company entered into an agreement to support its restructuring with a group of creditors representing approximately 80% of the Company's total credits. In view of that, on February 23, 2024 the Company under Reorganization presented a New Court-ordered Reorganization Plan ("New Plan"), for approval of its petition creditors who have not yet been paid by the previous plan.



On May 03, 2024, the Company requested the 3<sup>rd</sup> Business Court the approval of its New Plan approved by obtaining sufficient number of creditors' Terms of Adhesion for such approval, without the need to hold a Creditors' Meeting, as provided for in Articles 45, 45-A and 58 of Recovery and Bankruptcy Law (LRF). The publication in the Electronic Court Register (DJE) of the approval decision for the New Plan occurred on July 03, 2024, enabling the Company to pay its creditors again, as established in the New Plan. With the protocol of the New Plan, all effects of the previous PRJ cease to have effect and acts performed during its term are cancelled, except payments made to creditors under this plan that are expressly authorized, validated and ratified for all legal purposes by the New Plan.

Additionally, for the six-month period ended June 30, 2022, the Company reported accumulated losses of R\$ 2,690,951 thousand and individual and consolidated current liabilities exceeded individual and consolidated current assets by R\$ 3,486,886 thousand and R\$ 3,379,288 thousand, respectively, and presented deficit in equity of R\$ 2,380,457 thousand. The Company's individual and consolidated interim financial information was prepared assuming the Company will continue as a going concern, which considers the success in implementing the Court-Ordered Reorganization Plan ("PRJ"). These events or conditions indicate that there are significant uncertainties that may cast doubt on the going concern of the Company and its controlled companies. Our conclusion is not qualified in respect of this matter.

#### Other matters

##### Restatement of the individual and consolidated interim financial information

On October 31, 2022, we issued an unmodified review report on the Company's individual and consolidated interim financial information for the quarter ended June 30, 2022, which is now being restated, as a result of adjustments made by the Company to the individual and consolidated interim financial information and disclosures in other notes, as described in Note 3 to the individual and consolidated interim financial information. This review report, issued on that date, considers the restatement and replaces the report previously issued on the aforementioned date. Our conclusion is not modified in respect of this matter.

##### Statements of Value Added

The accompanying individual and consolidated interim financial information includes the individual and consolidated statements of value added for the six-month period ended June 30, 2022, prepared under the responsibility of the Company's Management and presented as supplementary information for the purposes of IAS 34. These individual and consolidated statements were submitted to the same review procedures followed for the review of the individual and consolidated interim financial information, for the purpose of concluding on whether they are reconciled with the individual and consolidated interim financial information and accounting records, as applicable, and if their form and contents meet the criteria defined in Technical Pronouncement CPC 09 - "Statement of Value Added". Based on our review, we are not aware of any fact that would lead us to believe that these individual and consolidated statements of value added were not prepared, in all material respects, in accordance with the criteria established in this Technical Pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.

The accompanying financial information has been translated into English for the convenience of readers outside Brazil.

Rio de Janeiro, August 21, 2024.



BDO RCS Auditores Independentes SS Ltda.  
CRC 2 SP 013846/E

Cristiano Mendes de Oliveira  
Accountant CRC 1 RJ 078157/O-2

# CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

## Individual and consolidated statements of financial position

As at June 30, 2022 and December 31, 2021

(In thousands of Brazilian Reais)

Assets	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
<b>Current</b>				
Cash and cash equivalents (Note 6)	978	3,116	55,848	26,660
Accounts receivable (Note 7)	38,688	22,163	38,739	22,163
Inventories (Note 8)	68,041	70,656	103,651	105,690
Recoverable taxes (Note 9)	36,009	35,168	36,268	35,279
Notes receivable (Note 10)	1,307	-	4,298	3,635
Advances to suppliers	3,217	6,435	5,355	7,348
Other current assets	2,367	2,286	2,549	2,579
<b>Total current assets</b>	<b>150,607</b>	<b>139,824</b>	<b>246,708</b>	<b>203,354</b>
<b>Noncurrent</b>				
Notes receivable (Note 10)	3,861	4,922	3,861	4,922
Receivables from third parties	1,948	1,948	1,948	1,948
Related-party transactions (Note 15)	51,146	20,397	-	-
Recoverable taxes (Note 9)	124,372	129,002	124,372	129,002
Deferred Income and Social Contribution Taxes (Note 21)	224,793	305,798	224,793	305,798
Court deposits (Note 22)	13,472	12,696	14,177	13,401
<b>Investments</b>				
Controlled companies (Note 11)	107,760	106,443	-	-
Other investments	-	-	249	249
Fixed assets (Note 12)	560,873	559,283	588,162	586,913
Intangible assets (Note 13)	128,983	128,978	152,082	151,533
<b>Total noncurrent assets</b>	<b>1,217,208</b>	<b>1,269,467</b>	<b>1,109,644</b>	<b>1,193,766</b>
<b>Total assets</b>	<b>1,367,815</b>	<b>1,409,291</b>	<b>1,356,352</b>	<b>1,397,120</b>

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

# CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

## Individual and consolidated statements of financial position

As at June 30, 2022 and December 31, 2021

(In thousands of Brazilian Reais)

Liabilities and equity	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
<b>Liabilities</b>				
<b>Current</b>				
Loans and financing (Note 14)	3,461,152	3,438,772	3,461,152	3,438,772
Trade accounts payable	50,495	55,710	51,220	56,484
Payroll and social charges	13,100	18,780	13,648	19,178
Income and Social Contribution taxes payable	2,371	-	2,648	62
Accounts payable - Related-party (Note 15)	15,592	15,592	-	-
Taxes and contributions in installments (Note 16)	58,659	36,834	60,804	38,886
Taxes payable (Note 17)	22,816	8,326	23,113	8,541
Other accounts payable (Note 18)	13,308	17,436	13,411	17,556
<b>Total current liabilities</b>	<b>3,637,493</b>	<b>3,591,450</b>	<b>3,625,996</b>	<b>3,579,479</b>
<b>Noncurrent</b>				
Loans and financing (Note 14)	-	215,525	-	215,525
Trade accounts payable	-	-	-	-
Taxes and contributions in installments (Note 16)	104,262	101,520	107,777	105,896
Provision for contingencies (Note 22)	15	15	15	15
Provision for loss on investments (Note 19)	3,530	4,625	-	-
Other accounts payable (Note 18)	2,972	4,196	2,972	4,196
<b>Total noncurrent liabilities</b>	<b>110,779</b>	<b>325,881</b>	<b>110,764</b>	<b>325,632</b>
<b>Equity (Note 20)</b>				
Capital stock	298,809	298,809	298,809	298,809
Capital reserves	11,685	11,685	11,685	11,685
Accumulated losses	(2,690,951)	(2,818,534)	(2,690,951)	(2,818,534)
<b>Total equity attributable to controlling shareholders</b>	<b>(2,380,457)</b>	<b>(2,508,040)</b>	<b>(2,380,457)</b>	<b>(2,508,040)</b>
Noncontrolling interest	-	-	49	49
<b>Total equity</b>	<b>(2,380,457)</b>	<b>(2,508,040)</b>	<b>(2,380,408)</b>	<b>(2,507,991)</b>
<b>Total liabilities and equity</b>	<b>1,367,815</b>	<b>1,409,291</b>	<b>1,356,352</b>	<b>1,397,120</b>

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

# CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

## Individual and consolidated statements of income

Periods ended June 30, 2022 and 2021

(In thousands of Brazilian Reais, except losses per share, stated in Brazilian Reais)

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
Net operating revenue (Note 23)	280,658	239,187	278,067	237,017
Cost of goods sold	(208,056)	(177,535)	(203,896)	(176,198)
Gross profit	72,602	61,652	74,171	60,819
Operating expenses				
Selling expenses	(5,651)	(4,990)	(5,651)	(4,990)
General and administrative (Note 24)	(44,265)	(19,518)	(44,997)	(20,667)
Other operating revenues (expenses), net (Note 25)	(1,674)	(21,947)	(516)	(21,727)
	(51,590)	(46,455)	(51,164)	(47,384)
Operating income before equity in earnings (losses) of controlled companies and financial income	21,012	15,197	23,007	13,435
Equity in earnings (losses) of controlled companies (Note 11)	2,411	(1,754)	-	-
Financial income (Note 26)				
Financial expenses	(28,688)	(40,788)	(29,033)	(40,930)
Financial revenues	208,085	140,478	209,689	140,666
	179,397	99,690	180,656	99,736
Operating income before other revenues/expenses	202,820	113,133	203,663	113,171
Income before Income and Social Contribution taxes	202,820	113,133	203,663	113,171
Income and Social Contribution Taxes (Note 21)	(75,237)	(148)	(76,080)	(186)
Noncontrolling interest	-	-	-	-
Net income for the year	127,583	112,985	127,583	112,985
Net income for the year attributable to				
Controlling shareholder	127,583	112,985	127,583	112,985
Noncontrolling shareholder	-	-	-	-
Basic and diluted earnings per share for the year (Note 20)				
Preferred shares	5.6671	5.0187	-	-
Common shares	5.1519	4.5624	-	-

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

# CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

## Individual and consolidated statements of comprehensive income

Periods ended June 30, 2022 and 2021

(In thousands of Brazilian Reais)

	Parent company		Consolidated	
	06/30/2022	06/30/2021	06/30/2022	06/30/2021
Net income for the year	127,583	112,985	127,583	112,985
Other comprehensive income	-	-	-	-
Total comprehensive income, net of taxes	<u>127,583</u>	<u>112,985</u>	<u>127,583</u>	<u>112,985</u>
Attributable to:				
Controlling shareholder	127,583	112,985	127,583	112,985
Noncontrolling shareholder	-	-	-	-

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



# CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

## Individual and consolidated statements of changes in equity

Periods ended June 30, 2022 and 2021

(In thousands of Brazilian Reais)

	Capital reserve			Total	Noncontrolling interest	Total
	Capital stock	Goodwill on subscription of shares	Accumulated losses			
Balances as at December 31, 2020	298,809	11,685	(2,690,678)	(2,380,184)	50	(2,380,134)
Net income for the period	-	-	112,985	112,985	-	112,985
Balances as at June 30, 2021	298,809	11,685	(2,577,693)	(2,267,199)	50	(2,267,149)
Balances as at December 31, 2021	298,809	11,685	(2,818,534)	(2,508,040)	49	(2,507,991)
Net income for the period (restated)	-	-	127,583	127,583	-	127,583
Balances as at June 30, 2022 (restated)	<u>298,809</u>	<u>11,685</u>	<u>(2,690,951)</u>	<u>(2,380,457)</u>	<u>49</u>	<u>(2,380,408)</u>

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

# CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

## Individual and consolidated statements of cash flows Periods ended June 30, 2022 and 2021 (In thousands of Brazilian Reais)

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
<b>Cash flows from operating activities</b>				
Net income before Income and Social Contribution Taxes	202,820	113,133	203,663	113,171
Adjustments for:				
Depreciation/amortization	10,732	10,151	11,326	10,526
Write-off of fixed assets	184	3,422	329	3,305
Equity in earnings (losses) of controlled companies	(2,411)	1,754	-	-
Contingencies	116	18,897	116	18,897
Exchange rate gains (losses) on loans abroad	(203,116)	(138,758)	(203,116)	(138,758)
Discount to present value	(176)	(159)	(176)	(159)
Fines and interest on assets	(4,626)	(1,239)	(4,667)	(1,239)
Fines and interest on liabilities	19,100	38,967	19,387	39,072
Allowance for doubtful accounts	96	73	96	73
Other asset/liability write-offs	-	-	(1,021)	-
	<u>22,719</u>	<u>46,241</u>	<u>25,937</u>	<u>44,888</u>
<b>(Increase)/decrease in asset accounts</b>				
Accounts receivable	(16,621)	(10,211)	(16,672)	(10,211)
Notes receivable	-	-	1,666	(25)
Recoverable taxes	(63,498)	(58,699)	(65,403)	(59,855)
Inventories	2,615	(4,173)	2,040	(5,526)
Advances to suppliers	3,218	(3,257)	1,992	(3,702)
Other assets	(1,174)	(736)	29	440
Court deposits	(780)	2,928	(780)	2,973
<b>Increase/(decrease) in liability accounts</b>				
Trade accounts payable	(4,418)	21,487	(4,462)	14,991
Tax liabilities	109,621	47,238	109,815	47,312
Payroll and social charges	2,140	1,704	2,290	1,891
Paid interest on loans	(43)	(6)	(43)	(6)
Other liabilities	(5,464)	(1,195)	(5,481)	(1,180)
Net cash from operating activities	<u>48,315</u>	<u>41,321</u>	<u>50,928</u>	<u>31,990</u>
<b>Cash flows from investing activities</b>				
Acquisition of fixed assets	(13,207)	(17,368)	(13,643)	(18,202)
Disposal of fixed assets	-	-	-	1
Acquisition of intangible assets	(37)	(150)	(544)	(207)
Acquisition of investments	-	(4,000)	-	-
Net cash from investing activities	<u>(13,244)</u>	<u>(21,518)</u>	<u>(14,187)</u>	<u>(18,408)</u>
<b>Cash flows from financing activities</b>				
Advance for Future Increase in Capital (AFAC) - Related-party payments	(29,656)	(10,076)	-	-
Paid loans and financing	(7,553)	(11,264)	(7,553)	(11,264)
Net cash from financing activities	<u>(37,209)</u>	<u>(21,340)</u>	<u>(7,553)</u>	<u>(11,264)</u>
(Decrease) increase in cash and cash equivalents, net	<u>(2,138)</u>	<u>(1,537)</u>	<u>29,188</u>	<u>2,318</u>
Cash and cash equivalents at beginning of year	3,116	2,234	26,660	19,071
Cash and cash equivalents at end of year	<u>978</u>	<u>697</u>	<u>55,848</u>	<u>21,389</u>
(Decrease) increase in cash and cash equivalents, net	<u>(2,138)</u>	<u>(1,537)</u>	<u>29,188</u>	<u>2,318</u>

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

# CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

## Individual and consolidated statements of value added Periods ended June 30, 2022 and 2021 (In thousands of Brazilian Reais)

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
Revenues				
Gross operating revenue	374,870	318,936	375,318	318,960
Sales returns	(902)	(378)	(902)	(378)
Allowance for doubtful accounts	(96)	(73)	(96)	(73)
Other operating revenues (expenses), net	11	(1,395)	96	(1,183)
	<u>373,861</u>	<u>317,090</u>	<u>374,416</u>	<u>317,326</u>
Inputs acquired from third parties				
Cost of goods sold	(165,170)	(155,755)	(158,400)	(152,797)
Materials, energy, third-party services and others	(78,750)	(84,109)	(78,178)	(85,087)
Gross value added	129,941	77,226	137,838	79,442
Withholdings				
Depreciation and amortization	(10,732)	(10,151)	(11,326)	(10,526)
Net value added generated	119,209	67,075	126,512	68,916
Value added received through transfer				
Equity in earnings (losses) of controlled companies	2,411	(1,754)	-	-
Financial revenues	208,085	140,478	209,689	140,666
Deferred Income and Social Contribution Taxes	(72,866)	2,637	(72,866)	2,637
Total value added to be distributed	<u>256,839</u>	<u>208,436</u>	<u>263,335</u>	<u>212,219</u>
Controlling shareholders	<u>256,839</u>	<u>208,436</u>	<u>263,335</u>	<u>212,219</u>
Noncontrolling shareholders	-	-	-	-
Value added distribution				
Personnel and charges	36,802	25,056	38,672	26,198
Taxes, fees and contributions	61,973	28,089	66,222	30,580
Interest and rent	30,481	42,306	30,858	42,456
Net income for the year	127,583	112,985	127,583	112,985
Value added distributed	256,839	208,436	263,335	212,219

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

Notes to the individual and consolidated financial information  
For the period ended June 30, 2022  
(In thousands of Brazilian Reais, unless otherwise stated)

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## 1. Operations

Cimento Tupi S.A. - Under Court-Ordered Reorganization ("Cimento Tupi" or "Company"), headquartered at Av. das Américas, 500, Rooms 205 and 206, Barra da Tijuca, Rio de Janeiro, is engaged in manufacturing cement and mortars of all types in its manufacturing plants located in Volta Redonda (RJ), Pedra do Sino (MG) and Mogi das Cruzes (SP), digging in reserves to obtain minerals, using cement byproducts, rendering concreting services and holding interest in other companies.

After a strong economic slowdown in the country, which had a significant impact on the cement sector between 2014 and 2019, the average price of cement increased in 2020 and remained the same throughout 2021.

According to the National Cement Industry Union's (SNIC) June 2022 preliminary results, there was a 2.7% retraction in cement sales for the first six months of the year, compared to the same period in 2021. If we compare by business days, this retraction reaches 3.4%. The accelerated increase in production costs in the cement industry, combined with the increase in interest rates and inflation, contributed to this poor performance. Despite the improvement in the unemployment rate, the high level of household debt and the rising interest rate compromised the cement industry's performance.

As for its indebtedness, considering that a large part of its debt is in foreign currency, the Company is exposed to exchange rate volatility.

The statements of the second quarter of 2022 are being restated to reflect the effects of the annulment on April 19, 2023 by the Court of Rio de Janeiro of the General Creditor's Meeting, held on October 14, 2021, in which the Court-Ordered Reorganization Plan had been approved by most of its creditors.

Management considers the assumption that the Company will continue as a going concern, based on operating and financial projections contained in an economic feasibility report prepared by a specialized company that was attached to the New Court-Ordered Reorganization Plan ("New Plan") filed on February 23, 2024, and approved by its petition creditors not settled by the previous plan, which indicate that the Company will generate sufficient funds to continue operating and meeting its duties for the foreseeable future. These projections (Statements of financial position, operations and cash flows) are based on Cimento Tupi's historical results and price and volume trends for the coming years, an analysis of the sector, and current market indicators, as well as the costs involved in operations, investments and payment of financial liabilities under the conditions provided for in the approved Court-Ordered Reorganization Plan.

Notes to the individual and consolidated financial information  
For the period ended June 30, 2022  
(In thousands of Brazilian Reais, unless otherwise stated)

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### 1.1. Court-Ordered Reorganization Plan

On January 21, 2021, the Company filed its request for court-ordered reorganization with the 3<sup>rd</sup> Business Court of the District of Rio de Janeiro, which was approved on January 22, 2021. On March 26, 2021, it filed its Court-Ordered Reorganization Plan, which describes the means to be used for the reorganization (restructuring of indebtedness through payment proposals to creditors subjected to the court-ordered reorganization, disposal of assets, increase and maintenance of activities, and other means detailed in the Plan), containing an economic feasibility study, a breakdown of the Company's financial and economic position, and valuation reports on its assets.

The Court-Ordered Reorganization Plan presented by the Company at the General Creditor's Meeting held on October 14, 2021, was approved by the majority of the creditors, and ratified by the Judge of the Court-Ordered Reorganization on February 04, 2022.

On April 19, 2023, the Court of Appeals of Rio de Janeiro issued a decision, by majority vote, annulling the General Creditors' Meeting held on October 14, 2021 in which the Court-Ordered Reorganization Plan had been approved by the massive majority of its creditors, whose credits have been granted and validated by the trustee and judge in lower court.

By virtue of this decision, the Company was legally prevented from continuing to make payments to its creditors.

On February 08, 2024, the Company entered into an agreement to support its restructuring with a group of creditors that represent approximately 80% of the Company's total credits. In view of that, on February 23, 2024, the reorganizing company presented a New Court-Ordered Reorganization Plan ("New Plan"), for approval of its creditors who have not yet been paid by the previous plan.

On May 03, 2024, the Company requested the 3<sup>rd</sup> Business Court the approval of its New Plan approved by obtaining sufficient number of creditors' Terms of Adhesion for such approval, without the need to hold a Creditors' Meeting, as provided for in Articles 45, 45-A and 58 of Recovery and Bankruptcy Law (LRF).

## CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information  
For the period ended June 30, 2022  
(In thousands of Brazilian Reals, unless otherwise stated)

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It is worth noting that, with the protocol of the New Plan, all effects of the previous PRJ cease to have effect and acts performed during its term are cancelled, except payments made to creditors under this plan that are expressly authorized, validated and ratified for all legal purposes by the New Plan.

On February 11, 2021, the Company filed a request with the New York Court for recognition of its court-ordered reorganization, in progress in Brazil, as the main proceeding in the Company's restructuring process, based on Chapter 15 of the United States Bankruptcy Code. With the New York Court's recognition of the court-ordered reorganization, the lawsuit filed in the same jurisdiction by certain holders of notes against the Company was suspended until the Company's Court-Ordered Reorganization Plan, approved by the Brazilian Court, was recognized and accepted by the New York Court, making its conditions mandatory and binding for all note holders, ending the lawsuit in progress in that country.

Due to the agreement signed on February 08, 2024 (referred to above) and the protocol of the New Court-Ordered Reorganization Plan (New Plan), on February 09, 2024, the parties Plaintiff and Defendant jointly requested the suspension of the action in progress at the New York Court for 30 days, as well as other lawsuits filed in the Brazilian Court against the Company by a certain group of creditors, which are suspended so far, awaiting the court approval of the New Plan. The publication of the decision approving the New Plan in the Official Gazette of the State of Rio de Janeiro occurred on July 03, 2024 so that the legal actions in Brazil will be ended and the request, recognition and acceptance, by the New York Court, of its court-ordered reorganization in Brazil will follow its course.

Considering the annulment of the General Creditors' Meeting held on October 14, 2021 in which the Court-Ordered Reorganization Plan had been approved, it is necessary to restate the statements of the second quarter of 2022, in order to reverse the haircut that had been applied to some debts, based on certain clauses of the previous Court-Ordered Reorganization Plan that was replaced by the New Plan.

Notes to the individual and consolidated financial information  
For the period ended June 30, 2022  
(In thousands of Brazilian Reais, unless otherwise stated)

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2. Basis of preparation and presentation of the individual and consolidated interim financial information

The Company's Management states that all relevant information on the interim financial information, and only such information, is being evidenced and corresponds to that used by it in its administration.

The restatement of the interim financial information for the period ended June 30, 2022 was approved, authorized and completed by Management on August 21, 2024.

2.1. Statement of compliance

The Company's individual and consolidated interim financial information was prepared and is being presented according to Brazilian accounting practices, and in force at the date of issuance of the audit report, which comprise the provisions contained in the Brazilian Corporate Law and accounting procedures and standards issued by Committee of Accounting Pronouncements (CPC) and international accounting standards issued by the IASB.

2.2. Basis of preparation

The individual and consolidated interim financial information was made using various accounting estimates, based on objective and subjective factors and on Management's judgment to determine the proper value to be recorded.

2.3. Functional and reporting currency

The interim financial information was prepared and is being presented in thousands of Brazilian Reais (R\$), which is the Company's functional currency.

2.4. Main accounting policies and use of estimates and judgment

In the preparation of the individual and consolidated interim financial information, the Company uses estimates and judgements based on available information, as well as adopts assumptions that impact the disclosed amounts of expenses, assets and liabilities, and the disclosures of contingent liabilities. Accounting estimates and judgments are continually reviewed based on historical experience and other factors, including expectations of future events considered reasonable in the circumstances.

Notes to the individual and consolidated financial information  
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Significant items subject to estimates include: determining the useful lives of intangible asset and their recoverability from operations, analyzing the client's credit standing, and assessing other risks to determine other provisions, including provisions for contingencies.

Transaction settlement involving those estimates may result in amounts significantly different from those recorded in the interim financial information due to the inherent inaccuracy of the estimates. The Company reviews these estimates and assumptions at least quarterly.

In the preparation of the individual and consolidated interim financial information, accounting principles and practices consistent with those disclosed in the Company's individual and consolidated financial statements as at December 31, 2021 and approved on May 02, 2022 were adopted.

The individual and consolidated interim financial information must be analyzed considering the aforementioned financial statements for a better understanding of the data presented.

#### 2.5. New accounting standards

No new standards and amendments issued and not in force as at the quarter ended June 30, 2022 were identified that may affect the interim financial information for subsequent periods.

There are no other standards, amendments and interpretations of standards not yet in effect which the Company expects will significantly affect its quarterly information.

### 3. Restatement of the financial statements of the second quarter of 2022

The statements of the second quarter of 2022 are being restated to reflect the effects of the annulment on April 19, 2023 by the Court of Rio de Janeiro of the General Creditor's Meeting, held on October 14, 2021, in which the Court-Ordered Reorganization Plan had been approved by most of its creditors. Thus, the haircut that had been applied to some debts was reversed, based on certain clauses of the previous Court-Ordered Reorganization Plan that was replaced by the New Plan.



CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information

For the period ended June 30, 2022

(In thousands of Brazilian Reais, unless otherwise stated)

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Consequently, the reversal of the haircut applied to some debts resulted in the following adjustments in the following accounts in the individual and consolidated interim information:

- Taxes to offset and deferred Income and Social Contribution taxes;
- Trade accounts payable;
- Income and Social Contribution Taxes payable;
- Loans and financing;
- Accumulated losses;
- Financial expenses;
- Financial revenues;
- Other revenues; and
- Income and Social Contribution taxes.

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Notes to the individual and consolidated financial information  
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Statements of financial position

	Parent company			Consolidated		
	Statements of financial position as at 06/30/2022 (disclosed)	Adjustments	Statements of financial position as at 06/30/2022 (restated)	Statements of financial position as at 06/30/2022 (disclosed)	Adjustments	Statements of financial position as at 06/30/2022 (restated)
Current assets						
Cash and cash equivalents	978	-	978	55,848	-	55,848
Accounts receivable	38,688	-	38,688	38,739	-	38,739
Inventories	68,041	-	68,041	103,651	-	103,651
Taxes to offset	36,009	-	36,009	36,268	-	36,268
Notes receivable	1,307	-	1,307	4,298	-	4,298
Advances to suppliers	3,217	-	3,217	5,355	-	5,355
Other accounts receivable	2,367	-	2,367	2,549	-	2,549
Total current assets	150,607	-	150,607	246,708	-	246,708
Noncurrent assets						
Notes receivable	3,861	-	3,861	3,861	-	3,861
Receivables from third parties	1,948	-	1,948	1,948	-	1,948
Related-party transactions	51,146	-	51,146	-	-	-
Taxes to offset	124,372	-	124,372	124,372	-	124,372
Deferred Income and Social Contribution taxes	95,487	129,306	224,793	95,487	129,306	224,793
Court deposits	13,472	-	13,472	14,177	-	14,177
Investments						
Controlled companies	107,760	-	107,760	-	-	-
Other investments	-	-	-	249	-	249
Fixed assets	560,873	-	560,873	588,162	-	588,162
Intangible assets	128,983	-	128,983	152,082	-	152,082
Total noncurrent assets	1,087,902	129,306	1,217,208	980,338	129,306	1,109,644
Total assets	1,238,509	129,306	1,367,815	1,227,046	129,306	1,356,352

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information  
 For the period ended June 30, 2022  
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Statements of financial position

	Parent company			Consolidated		
	Statements of financial position as at 06/30/2022 (disclosed)	Adjustments	Statements of financial position as at 06/30/2022 (restated)	Statements of financial position as at 06/30/2022 (disclosed)	Adjustments	Statements of financial position as at 06/30/2022 (restated)
Current liabilities						
Loans and financing	165,024	3,320,223	3,485,247	165,024	3,320,223	3,485,247
Trade accounts payable	31,318	(4,918)	26,400	32,043	(4,918)	27,125
Payroll and social charges	13,100	-	13,100	13,648	-	13,648
Income and Social Contribution Taxes payable	648	1,723	2,371	925	1,723	2,648
Accounts payable - related-party payables	15,592	-	15,592	-	-	-
Taxes and contributions in installments	58,659	-	58,659	60,804	-	60,804
Taxes payable	22,816	-	22,816	23,113	-	23,113
Other accounts payable	13,308	-	13,308	13,411	-	13,411
Total current liabilities	320,465	3,317,028	3,637,493	308,968	3,317,028	3,625,996
Noncurrent						
Loans and financing	2,113,154	(2,113,154)	-	2,113,154	(2,113,154)	-
Trade accounts payable	19,176	(19,176)	-	19,176	(19,176)	-
Taxes and contributions in installments	104,262	-	104,262	107,777	-	107,777
Provisions for contingencies	15	-	15	15	-	15
Provision for loss on investments	3,530	-	3,530	-	-	-
Other accounts payable	2,972	-	2,972	2,972	-	2,972
Total non-current liabilities	2,243,109	(2,132,330)	110,779	2,243,094	(2,132,330)	110,764
Equity						
Capital stock	298,809	-	298,809	298,809	-	298,809
Capital reserves	11,685	-	11,685	11,685	-	11,685
Accumulated losses	(1,635,559)	(1,055,392)	(2,690,951)	(1,635,559)	(1,055,392)	(2,690,951)
	(1,325,065)	(1,055,392)	(2,380,457)	(1,325,065)	(1,055,392)	(2,380,457)
Noncontrolling interest	-	-	-	49	-	49
Total equity	(1,325,065)	(1,055,392)	(2,380,457)	(1,325,016)	(1,055,392)	(2,380,408)
Total liabilities and equity	1,238,509	129,306	1,367,815	1,227,046	129,306	1,356,352

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information  
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Statements of income

	Parent company			Consolidated		
	Statements of income as at 06/30/2022 (disclosed)	Adjustments	Statements of income as at 06/30/2022 (restated)	Statements of income as at 06/30/2022 (disclosed)	Adjustments	Statements of income as at 06/30/2022 (restated)
Net operating revenue	280,658	-	280,658	278,067	-	278,067
Cost of services sold	(208,056)	-	(208,056)	(203,896)	-	(203,896)
Gross profit	72,602	-	72,602	74,171	-	74,171
Operating expenses						
Selling expenses	(5,651)	-	(5,651)	(5,651)	-	(5,651)
General and administrative expenses	(44,265)	-	(44,265)	(44,997)	-	(44,997)
Other operating revenues/(expenses), net	(1,674)	-	(1,674)	(516)	-	(516)
	(51,590)	-	(51,590)	(51,164)	-	(51,164)
Operating income before equity in earnings (losses) of controlled companies and financial income	21,012	-	21,012	23,007	-	23,007
Equity in earnings (losses) of controlled companies	2,411	-	2,411	-	-	-
Financial income, net						
Financial expenses	(30,138)	1,450	(28,688)	(30,483)	1,450	(29,033)
Financial revenues	322,238	(114,153)	208,085	323,842	(114,153)	209,689
	292,100	(112,703)	179,397	293,359	(112,703)	180,656
Other revenues	1,070,272	(1,070,272)	-	1,070,272	(1,070,272)	-
Income before Income and Social Contribution taxes	1,385,795	(1,182,975)	202,820	1,386,638	(1,182,975)	203,663
Income and Social Contribution taxes	(202,820)	127,583	(75,237)	(203,663)	127,583	(76,080)
Noncontrolling interest	-	-	-	-	-	-
Income for the period	1,182,975	(1,055,392)	127,583	1,182,975	(1,055,392)	127,583
Net income attributed to:						
Controlling shareholder	1,182,975	(1,055,392)	127,583	1,182,975	(1,055,392)	127,583
Noncontrolling shareholder	-	-	-	-	-	-

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Notes to the individual and consolidated financial information  
For the period ended June 30, 2022  
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	Parent company			Consolidated		
	Statements of income as at 06/30/2022 (disclosed)	Adjustments	Statements of income as at 06/30/2022 (restated)	Statements of income as at 06/30/2022 (disclosed)	Adjustments	Statements of income as at 06/30/2022 (restated)
Basic and diluted income (losses) per share for the period						
Preferred shares	52,5465	-	5,6671	-	-	-
Common shares	47,7696	-	5,1519	-	-	-

Statements of comprehensive income

	Parent company			Consolidated		
	Statements of comprehensive income as at 06/30/2022 (disclosed)	Adjustments	Statement of comprehensive income as at 06/30/2022 (Restated)	Statements of comprehensive income as at 06/30/2022 (disclosed)	Adjustments	Statement of comprehensive income as at 06/30/2022 (Restated)
Net income for the period	1,182,975	(1,055,392)	127,583	1,182,975	(1,055,392)	127,583
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the period	<u>1,182,975</u>	<u>(1,055,392)</u>	<u>127,583</u>	<u>1,182,975</u>	<u>(1,055,392)</u>	<u>127,583</u>

Statements of changes in equity

	Parent company			Total	Noncontrolling shareholders	
	Capital stock	Capital reserves	Accumulated losses		g shareholders	Total
Balances as at December 31, 2021	298,809	11,685	(2,818,534)	(2,508,040)	49	(2,507,991)
Net income for the period	-	-	1,182,975	1,182,975	-	1,182,975
Balance as at June 30, 2022 (Disclosed)	298,809	11,685	(1,635,559)	(1,325,065)	49	(1,325,016)
Prior-year adjustments	-	-	(1,055,392)	(1,055,392)	-	(1,055,392)
Balances as at June 30, 2022 (Restated)	<u>298,809</u>	<u>11,685</u>	<u>(2,690,951)</u>	<u>(2,380,457)</u>	<u>49</u>	<u>(2,380,408)</u>

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information  
For the period ended June 30, 2022  
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Statements of cash flows

	Parent company		Consolidated			
	Statements of cash flows 06/30/2022 (disclosed)	Adjustments	Statements of cash flows 06/30/2022 (restated)	Statements of cash flows 06/30/2022 (disclosed)	Adjustments	Statements of cash flows 06/30/2022 (restated)
Operating activities						
Net income before Income and Social Contribution taxes	1,385,795	(1,182,975)	202,820	1,386,638	(1,182,975)	203,663
Adjustments for						
Depreciation/amortization	10,732	-	10,732	11,326	-	11,326
Write-off of fixed assets	184	-	184	329	-	329
Equity in earnings (losses) of controlled companies	(2,411)	-	(2,411)	-	-	-
Debt forgiveness	(1,070,272)	1,070,272	-	(1,070,272)	1,070,272	-
Contingencies	116	-	116	116	-	116
Exchange rate gains(losses) on loans abroad	(317,269)	114,153	(203,116)	(317,269)	114,153	(203,116)
Discount to present value	(176)	-	(176)	(176)	-	(176)
Fines and interest on assets	(4,626)	-	(4,626)	(4,667)	-	(4,667)
Fines and interest on liabilities	20,550	(1,450)	19,100	20,837	(1,450)	19,387
Allowance for doubtful accounts	96	-	96	96	-	96
Other asset/liability write-offs	-	-	-	(1,021)	-	(1,021)
Adjusted net income (loss)	22,719	-	22,719	25,937	-	25,937
(Increase) decrease in asset accounts						
Trade notes receivable	(16,621)	-	(16,621)	(16,672)	-	(16,672)
Notes receivable	-	-	-	1,666	-	1,666
Recoverable taxes	(63,498)	-	(63,498)	(65,403)	-	(65,403)
Inventories	2,615	-	2,615	2,040	-	2,040
Advances to suppliers	3,218	-	3,218	1,992	-	1,992
Court deposits	(780)	-	(780)	29	-	29
Other assets	(1,174)	-	(1,174)	(780)	-	(780)
	(76,240)	-	(76,240)	(77,128)	-	(77,128)

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	Parent company		Consolidated			
	Statements of cash flows 06/30/2022 (disclosed)	Adjustments	Statements of cash flows 06/30/2022 (restated)	Statements of cash flows 06/30/2022 (disclosed)	Adjustments	Statements of cash flows 06/30/2022 (restated)
Increase (decrease) in liability accounts						
Trade accounts payable	(4,418)	-	(4,418)	(4,462)	-	(4,462)
Tax liabilities	109,621	-	109,621	109,815	-	109,815
Payroll and social charges	2,140	-	2,140	2,290	-	2,290
Paid interest on loans	(43)	-	(43)	(43)	-	(43)
Other liabilities	(5,464)	-	(5,464)	(5,481)	-	(5,481)
	<u>101,836</u>	<u>-</u>	<u>101,836</u>	<u>102,119</u>	<u>-</u>	<u>102,119</u>
Cash flows from operating activities	48,315	-	48,315	50,928	-	50,928
Investing activities						
Acquisition of fixed assets	(13,207)	-	(13,207)	(13,643)	-	(13,643)
Acquisition of intangible assets	(37)	-	(37)	(544)	-	(544)
Cash flows from investing activities	<u>(13,244)</u>	<u>-</u>	<u>(13,244)</u>	<u>(14,187)</u>	<u>-</u>	<u>(14,187)</u>
Financing activities						
Advance for Future Increase in Capital (AFAC) - Related-party payments	(29,656)	-	(29,656)	-	-	-
Loans paid	(7,553)	-	(7,553)	(7,553)	-	(7,553)
Cash flows from financing activities	<u>(37,209)</u>	<u>-</u>	<u>(37,209)</u>	<u>(7,553)</u>	<u>-</u>	<u>(7,553)</u>
(Decrease)/Increase in cash and cash equivalents, net	<u>(2,138)</u>	<u>-</u>	<u>(2,138)</u>	<u>29,188</u>	<u>-</u>	<u>29,188</u>
Cash and cash equivalents at beginning of period	3,116		3,116	26,660	-	26,660
Cash and cash equivalents at end of period	978		978	55,848	-	55,848
(Decrease)/Increase in cash and cash equivalents, net	<u>(2,138)</u>	<u>-</u>	<u>(2,138)</u>	<u>29,188</u>	<u>-</u>	<u>29,188</u>

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Notes to the individual and consolidated financial information  
 For the period ended June 30, 2022  
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Statements of value added

	Parent company		Consolidated			
	Statements of value added as at 06/30/2022 (disclosed)	Adjustments	Statements of value added as at 06/30/2022 (restated)	Statements of value added as at 06/30/2022 (disclosed)	Adjustments	Statements of value added as at 06/30/2022 (restated)
Revenues						
Gross operating revenue	374,870	-	374,870	375,318	-	375,318
Sales returns	(902)	-	(902)	(902)	-	(902)
Allowance for doubtful accounts	(96)	-	(96)	(96)	-	(96)
Other operating revenues (expenses), net	1,070,261	(1,070,272)	(11)	1,070,368	(1,070,272)	96
	1,444,133	(1,070,272)	373,861	1,444,688	(1,070,272)	374,416
Inputs acquired from third parties						
Cost of goods sold	(165,170)	-	(165,170)	(158,400)	-	(158,400)
Materials, energy, third-party services and others	(78,750)	-	(78,750)	(78,178)	-	(78,178)
Gross value added	1,200,213	(1,070,272)	129,941	1,208,110	(1,070,272)	137,838
Withholdings						
Depreciation, Amortization and Depletion	(10,732)	-	(10,732)	(11,326)	-	(11,326)
Net value added generated	1,189,481	(1,070,272)	119,209	1,196,784	(1,070,272)	126,512
Value added received through transfer						
Equity in earnings (losses) of controlled companies	2,411	-	2,411	-	-	-
Financial revenues	322,238	(114,153)	208,085	323,842	(114,153)	209,689
Deferred Income and Social Contribution taxes	(202,172)	129,306	(72,866)	(202,172)	129,306	(72,866)
Total value added to be distributed	1,311,958	(1,055,119)	256,839	1,318,454	(1,055,119)	263,335
Controlling shareholders	1,311,958	(1,055,119)	256,839	1,318,454	(1,055,119)	263,335
Noncontrolling shareholders	-	-	-	-	-	-
Value added distribution						
Personnel and charges	36,802	-	36,802	38,672	-	38,672
Taxes, fees and contributions	60,249	1,724	61,973	64,498	1,724	66,222
Interest and rent	31,932	(1,451)	30,481	32,309	(1,451)	30,858
Net income for the period	1,182,975	(1,055,392)	127,583	1,182,975	(1,055,392)	127,583
Value added distributed	1,311,958	(1,055,119)	256,839	1,318,454	(1,055,119)	263,335



## CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information  
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### 4. Consolidation

The interim financial information includes the financial statements of Cimento Tupi S.A. - Under Court-Ordered Reorganization and of the controlled companies listed below, in which the Company holds more than 20% of ownership interest.

	Capital stock		Ownership interest %	
	06/30/2022	12/31/2021	06/30/2022	12/31/2021
Touro Empreendimentos Imobiliários e Participações Ltda.	99.99	99.99	99.99	99.99
Tupi do Nordeste Ltda.	99.99	99.99	99.99	99.99
Cimento Tupi Overseas Inc.	100.00	100.00	100.00	100.00
CP Cimento Overseas Co.	100.00	100.00	100.00	100.00
Tupi Rio Transportes S.A.	100.00	100.00	100.00	100.00
Tupimec - Indústria Mecânica Ltda.	99.99	99.99	99.99	99.99
IMape Incorporação e Empreendimentos Ltda.	99.99	99.99	99.99	99.99
Tupi Mineradora de Calcário Ltda.	99.90	99.90	99.90	99.90
Britas Arujá Ltda.	99.99	99.99	99.99	99.99

The process of consolidation of accounts recorded in the statements of financial position and income corresponds to the sum of assets, liabilities, income and expenses according to their nature, plus the following eliminations:

- Ownership interest, reserves and retained earnings.
- Balances of intercompany accounts and other asset and/or liability accounts maintained between the companies whose statements of financial position were included in consolidation.
- Balances of intercompany revenues and expenses.
- Effects of material intercompany transactions.

The financial information of the consolidated controlled companies was prepared for the same period as the Company's. Accounting practices were consistently applied by all consolidated companies.

### 6. Cash and cash equivalents

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Cash and banks	1	3,116	1	2,589
Bank Certificates of Deposit (CDB)	977	-	55,847	24,071
Cash and cash equivalents	978	3,116	55,848	26,660

CDBs refer to investments whose yields approximate the variation of the Interbank Deposit Rate (CDI).

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Notes to the individual and consolidated financial information  
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The highest yield of financial investments listed above is 96% of CDI.

7. Accounts receivable

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Notes receivable	48,505	32,555	48,556	32,555
Provision for expected losses	(9,817)	(10,392)	(9,817)	(10,392)
	<u>38,688</u>	<u>22,163</u>	<u>38,739</u>	<u>22,163</u>

The changes in the allowance for doubtful accounts during the periods ended June 30, 2022 and December 31, 2021, are as follows:

Balances as at December 31, 2021	Amount (10,392)
(+) Addition to the allowance for doubtful accounts	(96)
(-) Write-off for loss	671
Balances as at June 30, 2022 (Restated)	(9,817)
Balances as at December 31, 2020	<u>(10,185)</u>
(+) Addition to the allowance for doubtful accounts	(207)
(-) Write-off for loss	-
Balances as at December 31, 2021	<u>(10,392)</u>

The Company recognizes this allowance based on the history of expected losses monitored by Management, at an amount deemed sufficient to cover probable losses on realization of accounts receivable.

The balance of consolidated accounts receivable per maturity is as follows:

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Falling due	27,267	10,479	27,318	10,479
Overdue for up to 90 days	871	542	871	542
Between 91 and 180 days overdue	733	750	733	750
More than 180 days overdue	9,817	10,392	9,817	10,392
	<u>38,688</u>	<u>22,163</u>	<u>38,739</u>	<u>22,163</u>

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### 8. Inventories

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Finished goods	2,284	3,072	3,094	3,871
Work in process	3,979	5,247	3,979	5,247
Raw material - Slag	15,933	13,561	15,933	13,561
Raw material - Coke	4,980	5,806	4,980	5,806
Other raw materials	10,470	11,596	10,470	11,597
Materials for maintenance and consumption	29,655	31,140	29,666	31,145
Inventory in transit	740	234	740	234
Land for sale (i)	-	-	34,789	34,229
	<u>68,041</u>	<u>70,656</u>	<u>103,651</u>	<u>105,690</u>

- (i) This refers to inventories of plots of land belonging to the controlled companies Mape Incorporação e Empreendimentos Ltda. and Touro Empreendimentos Imobiliários e Participações Ltda.

### 9. Taxes to offset

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Current assets				
State VAT (ICMS)	5,584	6,094	5,584	6,108
Income Tax/Social Contribution Tax	115	-	175	57
Social Integration Program (PIS)/Contribution for Social Security Funding (COFINS)	29,560	28,283	29,756	28,323
Federal VAT (IPI)	750	458	750	458
Others	-	333	3	333
	<u>36,009</u>	<u>35,168</u>	<u>36,268</u>	<u>35,279</u>
Noncurrent assets				
ICMS	4,164	5,315	4,164	5,315
PIS/COFINS	<u>120,208</u>	<u>123,687</u>	<u>120,208</u>	<u>123,687</u>
	<u>124,372</u>	<u>129,002</u>	<u>124,372</u>	<u>129,002</u>

In October 2020, the Company recognized the individual and consolidated balances of PIS and COFINS credits, amounting to R\$ 32,512 thousand and R\$ 142,856 thousand, respectively, subject to offset. These amounts, totaling R\$ 175,368, result from a final and unappealable court decision issued on September 30, 2019, which removed ICMS from the tax base of PIS and COFINS, and authorized the administrative offset of amounts paid in the five years prior to the decision, to be requested to and approved by the Brazilian Federal Revenue Service (RFB).

On February 19, 2021, the Federal Revenue Service started the process of determining the total amount of this credit, which ended in March/2022, allowing the Company to offset such amount.

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10. Notes receivable

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Seival Sul Mineração S.A. (i)	1,307	1,237	1,307	1,237
Ano Bom Incorp. e empreendimentos S.A. (ii)	-	-	2,991	2,882
Agemar Empreendimentos e Participações Ltda. (iii)	4,440	4,440	4,440	4,440
Discount to present value	(579)	(755)	(579)	(755)
Others	-	-	-	753
	<u>5,168</u>	<u>4,922</u>	<u>8,159</u>	<u>8,557</u>
Current assets	1,307	-	4,298	3,635
Noncurrent assets	3,861	4,922	3,861	4,922

- (i) It refers to the balance receivable from the sale of shares of Companhia Nacional de Mineração Candiota;
- (ii) It refers to the balance receivable from the sale of a property in Barra Mansa, state of Rio de Janeiro, by the controlled company Mape;
- (iii) It refers to the balance receivable from the sale of the controlled company Suape Granéis do Nordeste Ltda.

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11. Investments in controlled companies

a) Statements of main controlled companies

	06/30/2022 (Restated)					12/31/2021				
	Mape Incorporação e Empreendimentos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transportes S.A.	Mape Incorporação e Empreendimentos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transporte s S.A.
Ownership interest - %	99.99	99.99	99.90	99.99	100.00	99.99	99.99	99.90	99.99	100.00
Equity	40,297	(35)	47,835	2,087	(3,494)	38,942	24	48,190	2,332	(4,616)
Income (loss) for the period	1,354	(59)	(355)	(245)	1,130	(843)	(52)	(570)	(411)	(1,540)

b) Changes in investments

	06/30/2022 (Restated)						2021		
	Mape Incorporação e Empreendimentos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transportes S.A.	Touro Empreendimentos Imobiliários e Participações Ltda.	Others	Total	Total
Balance at beginning of period	38,939	23	48,141	2,332	-	16,747	261	106,443	96,493
Capital contributions	-	-	-	-	-	-	-	-	11,399
Equity in earnings (loss) of controlled companies	1,354	(59)	(355)	(245)	1,130	586	-	2,411	(2,989)
Reclassification as liability	-	36	-	-	(1,130)	-	-	(1,094)	1,540
Balance at end of period	<u>40,293</u>	<u>-</u>	<u>47,786</u>	<u>2,087</u>	<u>-</u>	<u>17,333</u>	<u>261</u>	<u>107,760</u>	<u>106,443</u>

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	12/31/2021							2020	
	Mape Incorporação e Empreendimentos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transportes S.A.	Touro Empreendimentos Imobiliários e Participações Ltda.	Others	Total	Total
Balance at beginning of period	35,658	75	45,856	2,323	-	12,320	261	96,493	84,788
Capital contributions	4,124	-	2,855	420	-	4,000	-	11,399	11,934
Equity in earnings (loss) of controlled companies	(843)	(52)	(570)	(411)	(1,540)	427	-	(2,989)	(2,511)
Reclassification as liability	-	-	-	-	1,540	-	-	1,540	2,282
Balance at end of period	<u>38,939</u>	<u>23</u>	<u>48,141</u>	<u>2,332</u>	<u>-</u>	<u>16,747</u>	<u>261</u>	<u>106,443</u>	<u>96,493</u>

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Mape Incorporação e Empreendimentos Ltda.

Mape is mainly engaged in developing, administrating, purchasing and selling own properties.

Tupimec Indústria Mecânica Ltda.

Tupimec is mainly engaged in manufacturing and installing industrial machinery and equipment and repair and maintenance services for railway equipment.

Tupi Mineradora de Calcário Ltda.

Tupi Mineradora is mainly engaged in exploring and using mineral reserves, as well as in exploring agriculture, livestock, afforestation and reforestation, with the sale of products from these activities.

Tupi do Nordeste Ltda.

Tupi do Nordeste is mainly engaged in exploring agriculture, livestock, afforestation and reforestation, with the sale of products from these activities and holding interest, as shareholder or member, in commercial, industrial or financial businesses, in accordance with the applicable legal requirements, in the region of Mossoró, state of Rio Grande do Norte.

Britas Arujá Ltda.

Britas Arujá is an entity in pre-operating stage that is mainly engaged in exploring, using, researching and mining mineral reserves, including granite grit found in Brazilian territory, and trading products deriving from such activities.

Touro Empreendimentos Imobiliários e Participações Ltda.

Touro Empreendimentos Imobiliários e Participações is mainly engaged in developing, administrating, purchasing and selling own properties.

Tupi Rio Transportes S/A

Tupi Rio's main objective is road transport at the municipal, state and interstate levels, using its own fleet and/or a third party's for the execution of freight in general and for transporting bagged and bulk cargo, liquid, gaseous and special cargo or cargo stored in containers.

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12. Fixed assets

Accounts	Cost	Parent company		12/31/2021 Net	Annual depreciation rates
		06/30/2022 (Restated) Accumulated depreciation/depletion	Net		
Plots of land	29,394	-	29,394	29,330	
Buildings	108,854	(31,034)	77,820	78,914	2%
Industrial machinery, equipment and facilities	687,911	(302,951)	384,960	384,970	3.33%
Furniture and fixtures	3,447	(2,962)	485	470	10%
Vehicles	7,464	(5,025)	2,439	2,397	20%
Railway wagons	19,145	(3,845)	15,300	14,209	3.33%
Leasehold improvements	902	(877)	25	-	(*)
Machinery and equipment to be installed	2,714	(679)	2,035	2,081	3.33%
Construction in progress	28,770	-	28,770	27,020	
Limestone mines	23,136	(3,785)	19,351	19,580	(**)
Others	5,567	(5,273)	294	312	4% to 20%
	<u>917,304</u>	<u>(356,431)</u>	<u>560,873</u>	<u>559,283</u>	

  

Accounts	Cost	Consolidated		12/31/2021 Net	Annual depreciation rates
		06/30/2022 (Restated) Accumulated depreciation/depletion	Net		
Plots of land	53,783	-	53,783	53,688	
Buildings	108,884	(31,056)	77,828	78,922	2%
Industrial machinery, equipment and facilities	689,216	(303,789)	385,427	385,523	3.33%
Furniture and fixtures	3,463	(2,970)	493	471	10%
Vehicles	13,668	(9,455)	4,213	4,414	20%
Railway wagons	19,145	(3,845)	15,300	14,209	3.33%
Leasehold improvements	902	(877)	25	-	(*)
Machinery and equipment to be installed	2,714	(679)	2,035	2,081	3.33%
Construction in progress	28,770	-	28,770	27,020	
Advances to suppliers	460	-	460	510	
Limestone mines	23,136	(3,785)	19,351	19,580	(**)
Others	5,762	(5,285)	477	495	4% to 20%
	<u>949,903</u>	<u>(361,741)</u>	<u>588,162</u>	<u>586,913</u>	

(\*) Depreciation according to the terms of lease agreements;



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(\*\*) Limestone mines are amortized according to the period of depletion in proportion to the extracted ore.

As at June 30, 2022, the amount of R\$ 10,383 (R\$ 9,916 as at June 30, 2021), referring to depreciation, was accounted for as cost of goods sold.

As described in Note 12, Management reviewed the net book value of its assets as at December 31, 2021, to test them for impairment, and the recognition of a provision for impairment was not considered necessary.

During the assessment of recoverability of its assets, the Company used value in use per Cash Generating Unit (UCG) based on projections approved by Management and assumptions that are consistent with analyses performed in 2021 and 2020, which consider:

- Review of scenarios for each UGC pursuant to business plans;
- The country's macroeconomic scenario;
- Cash flow period compatible with proven mineral reserves, without perpetuity, also including assets with long maturation periods;
- Constant dollar discount rate of 11.83% based on the Weighted Average Cost of Capital (WACC).

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The changes in fixed assets in the periods ended June 30, 2022 and 2021, were as follows:

Parent company													
Cost of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2021	29,330	108,854	679,299	3,397	7,104	17,756	875	2,714	27,020	-	23,136	5,530	905,015
Additions	75	-	1,706	19	360	1,370	-	-	9,640	-	-	37	13,207
Transfers	-	-	7,640	32	-	19	27	-	(7,718)	-	-	-	-
Write-offs	(11)	-	(734)	(1)	-	-	-	-	(172)	-	-	-	(918)
Balances as at June 30, 2022 (Restated)	29,394	108,854	687,911	3,447	7,464	19,145	902	2,714	28,770	-	23,136	5,567	917,304
Parent company													
Depreciation of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2021	-	(29,940)	(294,329)	(2,927)	(4,707)	(3,547)	(875)	(633)	-	-	(3,556)	(5,218)	(345,732)
Additions	-	(1,094)	(8,622)	(36)	(318)	(298)	(2)	(46)	-	-	(229)	(55)	(10,700)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	1	-	-	-	-	-	-	-	-	1
Balances as at June 30, 2022 (Restated)	-	(31,034)	(302,951)	(2,962)	(5,025)	(3,845)	(877)	(679)	-	-	(3,785)	(5,273)	(356,431)
Parent company													
Net fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at June 30, 2022 (Restated)	29,394	77,820	384,960	485	2,439	15,300	25	2,035	28,770	-	19,351	294	560,873
Parent company													
Cost of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2020	28,698	109,652	655,503	3,220	5,183	15,729	875	2,714	26,022	2,062	23,136	5,720	878,514
Additions	2,024	-	1,470	7	163	676	-	-	12,994	-	-	34	17,368
Transfers	-	90	6,091	249	-	-	-	-	(6,430)	-	-	-	-
Write-offs	(1,392)	-	(657)	(22)	(20)	-	-	-	(733)	(2,027)	-	(205)	(5,056)
Balances as at June 30, 2021	29,330	109,742	662,407	3,454	5,326	16,405	875	2,714	31,853	35	23,136	5,549	890,826
Parent company													
Depreciation of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2020	-	(28,389)	(278,611)	(2,965)	(4,376)	(3,015)	(746)	(542)	-	-	(3,098)	(5,362)	(327,104)
Additions	-	(1,105)	(8,174)	(32)	(114)	(258)	(71)	(46)	-	-	(229)	(56)	(10,085)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	739	23	21	-	-	-	-	-	-	204	987
Balances as at June 30, 2021	-	(29,494)	(286,046)	(2,974)	(4,469)	(3,273)	(817)	(588)	-	-	(3,327)	(5,214)	(336,202)

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Consolidated													
Cost of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2021	53,688	108,884	680,674	3,406	13,033	17,756	875	2,714	27,020	510	23,136	5,725	937,421
Additions	106	-	1,730	26	694	1,370	-	-	9,640	-	-	37	13,603
Transfers	-	-	7,640	32	-	19	27	-	(7,718)	-	-	-	-
Write-offs	(11)	-	(828)	(1)	(59)	-	-	-	(172)	(50)	-	-	(1,121)
Balances as at June 30, 2022 (Restated)	53,783	108,884	689,216	3,463	13,668	19,145	902	2,714	28,770	460	23,136	5,762	949,903

Consolidated													
Depreciation of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2021	-	(29,962)	(295,151)	(2,935)	(8,619)	(3,547)	(875)	(633)	-	-	(3,556)	(5,230)	(350,508)
Additions	-	(1,094)	(8,638)	(36)	(895)	(298)	(2)	(46)	-	-	(229)	(55)	(11,293)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	1	59	-	-	-	-	-	-	-	60
Balances as at June 30, 2022 (Restated)	-	(31,056)	(303,789)	(2,970)	(9,455)	(3,845)	(877)	(679)	-	-	(3,785)	(5,285)	(361,741)

Consolidated													
Net fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at June 30, 2022	53,783	77,828	385,427	493	4,213	15,300	25	2,035	28,770	460	19,351	477	588,162

Consolidated													
Cost of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2020	53,056	109,682	656,660	3,229	9,694	15,729	875	2,714	26,022	2,521	23,136	5,915	909,233
Additions	2,025	-	1,470	7	999	676	-	-	12,994	-	-	34	18,205
Transfers	-	90	6,091	249	-	-	-	-	(6,430)	-	-	-	-
Write-offs	(1,392)	-	(657)	(23)	(68)	-	-	-	(733)	(2,027)	-	(205)	(5,105)
Balances as at June 30, 2021	53,689	109,772	663,564	3,462	10,625	16,405	875	2,714	31,853	494	23,136	5,744	922,333

Consolidated													
Depreciation of fixed assets	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2020	-	(28,404)	(279,429)	(2,973)	(7,600)	(3,015)	(746)	(542)	-	-	(3,098)	(5,374)	(331,181)
Additions	-	(1,105)	(8,177)	(32)	(368)	(258)	(71)	(46)	-	-	(229)	(56)	(10,342)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	739	23	65	-	-	-	-	-	-	204	1,031
Balances as at June 30, 2021	-	(29,509)	(286,867)	(2,982)	(7,903)	(3,273)	(817)	(588)	-	-	(3,327)	(5,226)	(340,492)

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13. Intangible assets

	Parent company				Consolidated			
	Goodwill	Mining rights	Others	Total	Goodwill	Mining rights	Others	Total
Balances as at December 31, 2021	93,564	35,143	271	128,978	93,564	57,553	416	151,533
Additions	-	-	37	37	-	544	37	581
Amortization	-	-	(32)	(32)	-	-	(32)	(32)
Balances as at June 30, 2022 (Restated)	93,564	35,143	276	128,983	93,564	58,097	421	152,082
	Parent company				Consolidated			
	Goodwill	Mining rights	Others	Total	Goodwill	Mining rights	Others	Total
Balances as at December 31, 2020	93,564	35,143	243	128,950	93,564	57,372	388	151,324
Additions	-	-	150	150	-	58	150	208
Amortization	-	-	(67)	(67)	-	-	(67)	(67)
Balances as at June 30, 2021	93,564	35,143	326	129,033	93,564	57,430	471	151,465

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Impairment test for cash generating units containing goodwill

Goodwill is directly related to the plant of Pedra do Sino (MG). The recoverable value of the assets was calculated based on the Company's cash generating unit: Pedra do Sino Plant, using discounted cash flows during the useful life of the cash generating unit's assets.

With the Company's assets having been tested for impairment as at December 31, 2021, the recoverable amount is higher than the assets' book value. Accordingly, no provision was made for impairment as at June 30, 2022.

14. Loans and financing (Consolidated)

	06/30/2022 (Restated)		12/31/2021		Current status
	Current	Noncurrent	Current	Noncurrent	
Parent company Domestic currency Megeve Capital LLC Acquired in April 2013, originally adjusted at CDI + interest of 1% p.a. and 0.5% p.a., maturity up to Oct/2030	224,813	-	1,377	214,586	Credit, previously post-petition credit, transferred to Valais Fundo de Investimento em Participações Multiestratégia de Responsabilidade Limitada on 12/13/2023, this credit becoming petition credit, subject to the conditions of the New Plan which was approved on 07.03.2024
	224,813	-	1,377	214,586	

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	06/30/2022 (Restated)		12/31/2021	Current status
Working capital				
Bank Credit Notes (CCBs) issued by Banco Credit Suisse in April 2013, originally adjusted at CDI + interest of 4% p.a.	121,669	-	113,512	Credit, previously post-petition credit, transferred to Valais Fundo de Investimento em Participações Multiestratégia de Responsabilidade Limitada on 12/13/2023, this credit becoming petition credit, subject to the conditions of the New Plan which -was approved on 07.03.2024.
Geribá Participações (CCB originally issued by Banco Credit Suisse)	3,573	-	3,573	Petition credit subject to the conditions of the New Plan which -was approved on 07/03/2024.
	<u>350,055</u>	-	<u>118,462</u>	<u>214,586</u>
Foreign currency				
Notes	1,812,951	-	1,931,494	Petition credit subject to the conditions of the New Plan which -was approved on 07/03/2024.
Sinosure - Facility Agreement (Agricultural Bank of China)	102,905	-	112,715	Petition credit - Part of this credit was granted to Fontainenoir overseas LTD in May/2024, subject to the conditions of the New -Plan which was approved on 07.03.2024.
Tupacta AG	1,194,491	-	1,276,101	Petition credit subject to the conditions of the New Plan which -was approved on 07.03.2024.
Others	752	-	-	939
	<u>3,111,097</u>	-	<u>3,320,310</u>	<u>939</u>
Parent company	3,461,152	-	3,438,772	215,525
Consolidated	3,461,152	-	3,438,772	215,525

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15. Related-party transactions

	06/30/2022 (Restated)							12/31/2021	
	Tupi Rio Transportes S.A.	Tupi Mineradora de Calcáreo Ltda.	Touro Empreendimentos Imobiliários e Participações Ltda.	Tupi do Nordeste Ltda.	Mape Incorporação e Empreendimentos Ltda.	Tupimec Indústria Mecânica Ltda.	Britas Arujá Ltda.	Total	Total
Noncurrent assets									
Advance for increase in capital	129	3,001	47,725	219	-	72	-	51,146	20,397
Current liabilities									
Anticipated dividends	-	-	-	-	15,584	-	8	15,592	15,592
Transactions									
Cost of goods sold and services rendered	(24,672)	-	-	-	-	-	-	(24,672)	(34,580)

Related-party transactions mainly refer to intercompany accounts, as well as services rendered and inputs provided for production and operation of the entities' businesses.

16. Taxes and contributions in installments

These mainly refer to the installment payment of ICMS to the states of São Paulo, Minas Gerais and Rio de Janeiro.

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	06/30/2022 (Restated)		Parent company			
	Principal amount	Interest/fine	Total	12/31/2021		
				Principal amount	Interest/fine	Total
Current liabilities	45,118	13,541	58,659	26,188	10,646	36,834
ICMS	42,596	11,419	54,015	21,835	8,917	30,752
Others	2,522	2,122	4,644	4,353	1,729	6,082
Noncurrent liabilities	75,406	28,856	104,262	76,501	25,019	101,520
ICMS	63,014	24,614	87,628	68,870	21,882	90,752
Others	12,392	4,242	16,634	7,631	3,137	10,768
	<u>120,524</u>	<u>42,397</u>	<u>162,921</u>	<u>102,689</u>	<u>35,665</u>	<u>138,354</u>
	06/30/2022 (Restated)		Consolidated			
	Principal amount	Interest/fine	Total	12/31/2021		
				Principal amount	Interest/fine	Total
Current liabilities	46,650	14,154	60,804	27,688	11,198	38,886
ICMS	43,459	11,608	55,067	22,732	9,025	31,757
Others	3,191	2,546	5,737	4,956	2,173	7,129
Noncurrent liabilities	78,136	29,641	107,777	80,389	25,507	105,896
ICMS	64,703	24,897	89,600	71,653	21,476	93,129
Others	13,433	4,744	18,177	8,736	4,031	12,767
	<u>124,786</u>	<u>43,795</u>	<u>168,581</u>	<u>108,077</u>	<u>36,705</u>	<u>144,782</u>



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17. Taxes payable

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
ICMS	17,693	6,878	17,835	6,994
PIS/COFINS	2,671	-	2,807	78
Tax on Services (ISS)	530	550	537	556
Others	1,922	898	1,934	913
	<u>22,816</u>	<u>8,326</u>	<u>23,113</u>	<u>8,541</u>

18. Other accounts payable

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
<b>Current liabilities</b>				
Advances from customers	1,059	594	1,059	611
Credit purchase agreement - ICMS	4,800	4,800	4,800	4,800
Provision - electricity	5,565	3,915	5,565	3,915
Profit sharing program - 2021	-	6,004	-	6,004
Others	1,884	2,123	1,987	2,226
	<u>13,308</u>	<u>17,436</u>	<u>13,411</u>	<u>17,556</u>

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
<b>Noncurrent liabilities</b>				
Credit purchase agreement - ICMS	2,972	4,196	2,972	4,196
	<u>2,972</u>	<u>4,196</u>	<u>2,972</u>	<u>4,196</u>

19. Provision for investments

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
<b>Noncurrent liabilities</b>				
Investment - Tupi Rio Transportes S/A	3,494	4,625	-	-
Investment - Tupimec Ind. Mecânica Ltda	36	-	-	-
	<u>3,530</u>	<u>4,625</u>	<u>-</u>	<u>-</u>

Notes to the individual and consolidated financial information  
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20. Equity

a) Capital stock

As at June 30, 2022, fully subscribed and paid-in capital stock is represented by 11,793 common shares and 11,792 preferred shares with no par value. Preferred shares are not entitled to voting and to receiving minimum or fixed dividends.

b) Capital reserves

The goodwill reserve represents excess value upon issue or capitalization in relation to basic share value on the date of issue, in 1996.

c) Statutory reserve

This reserve is recognized through allocation of 5% of net income for the year until it reaches 20% of capital stock, which is the limit provided for in corporate law, and may be used to absorb accumulated losses.

d) Appropriated retained earnings

This account is recognized by retaining part of net income for the year, if any. Such retention is based on the capital budget prepared by Management and approved by Shareholders in the Annual General Meeting, and is intended to be used in the Company's future investments.

e) Dividends

Shareholders are entitled to mandatory dividends of 25% of net income for the year, adjusted in conformity with legal provisions.

Holders of preferred shares are entitled to receive dividends per share that are 10% higher than dividends per share paid to holders of common shares.

f) Earnings (losses) per share

In compliance with CPC 41, the Company presents the following statements on earnings (losses) per share for the periods ended June 30, 2022 and 2021.

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

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Basic earnings (losses) per share are calculated by dividing net income for the period attributable to holders of the parent company's common and preferred shares by the weighted average of common and preferred shares outstanding during the period.

The following tables present the results and shares used to calculate basic and diluted losses per share:

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	06/30/2022			06/30/2021		
	Common shares	Preferred shares	Total	Common shares	Preferred shares	Total
Income for the period	60,757	66,826	127,583	53,805	59,180	112,985
Weighted average shares (in thousands of shares)	11,793	11,792	23,585	11,793	11,792	23,585
Basic and diluted earnings per share	5,1519	5,6671		4,5624	5,0187	

21. Income and Social Contribution taxes

a) Reconciliation of Income and Social Contribution tax expenses

	Parent company							
	Income Tax				Social Contribution Taxes			
	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income
Net (loss)/income before taxes	(284,788)	487,609	410,745	(297,612)	(284,788)	487,609	410,745	(297,612)
Additions								
Equity in earnings (losses) of controlled companies	-	52	1,000	754	-	52	1,000	754
Realization of positive difference of sub-account asset	26	26	27	26	26	26	27	26
Exchange rate gains (losses) arising from loans	297,092	-	-	274,933	297,092	-	-	274,933
Interest on loans	3,676	3,111	1,955	1,259	3,676	3,111	1,955	1,259
Provision for contingencies	-	40	18,793	-	-	40	18,793	-
Other add-backs	8,128	5,869	1,147	1,252	1,147	1,147	1,147	1,252

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	Parent company							
	Income Tax				Social Contribution Taxes			
	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income
Deductions								
Equity in earnings (losses) of controlled companies	2,463	-			2,463	-		
Depreciation - Corporate x Tax rate differences	8,391	8,411	8,129	8,097	8,391	8,411	8,129	8,097
Exchange rate gains (losses) arising from loans	-	500,209	413,690	-	-	500,209	413,690	-
Other deductions	1,864	605	80	79	89	605	80	79
Adjusted income/(loss)	11,416	(12,518)	11,768	(27,564)	6,210	(17,240)	11,768	(27,564)
Applicable rates	25%	25%	25%	25%	9%	9%	9%	9%
Current Income and Social Contribution taxes	(1,980)	-	(2,044)	-	(391)	-	(741)	-
Tax debts accrued from deferred Income and Social Contribution Taxes on temporary differences	(52,506)	(1,072)	3,395	(1,457)	(18,902)	(386)	1,223	(524)
Income and Social Contribution Taxes in income (loss)	(54,486)	(1,072)	1,351	(1,457)	(19,293)	(386)	482	(524)
	Consolidated							
	Income Tax				Social Contribution Taxes			
	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income
Net (loss)/income before taxes	(284,132)	487,796	410,773	(297,602)	(284,132)	487,796	410,773	(297,602)
Additions								
Earnings (losses) of controlled companies under the deemed profit method	-	-	476	17	-	-	476	17
Realization of positive difference of sub-account asset	26	26	27	26	26	26	27	26
Exchange rate gains (losses) arising from loans	297,092	-	-	274,933	297,092	-	-	274,933
Interest on loans	3,676	3,111	1,955	1,259	3,676	3,111	1,955	1,259
Provision for contingencies	-	40	18,793	-	-	40	18,793	-
Other add-backs	8,147	5,883	1,147	1,252	1,166	1,161	1,147	1,252

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	Consolidated							
	Income Tax				Social Contribution Taxes			
	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income	2 <sup>nd</sup> quart/2022 - Quarterly taxable income (Restated)	1 <sup>st</sup> quart/2022 - Quarterly taxable income (Restated)	2 <sup>nd</sup> quart/2021 - Quarterly taxable income	1 <sup>st</sup> quart/2021 - Quarterly taxable income
Deductions								
Earnings (losses) of controlled companies under the deemed profit method	2,443	415	-	-	2,443	415	-	-
Depreciation - Corporate x Tax rate differences	8,391	8,411	8,129	8,097	8,391	8,411	8,129	8,097
Exchange rate gains (losses) arising from loans	-	500,209	413,690	-	-	500,209	413,690	-
Other deductions	1,864	605	80	79	89	605	80	79
Adjusted income/(loss)	12,111	(12,784)	11,272	(28,291)	6,905	(17,506)	11,272	(28,291)
Applicable rates	25%	25%	25%	25%	9%	9%	9%	9%
Current Income and Social Contribution taxes	(1,980)	-	(2,044)	-	(391)	-	(741)	-
Current Corporate Income Tax (IRPJ) and Social Contribution Tax (CSLL) of controlled companies - taxable income	(231)	(19)	-	-	(83)	(9)	-	-
IRPJ and CSLL - Deemed profit	(246)	(114)	(18)	(6)	(96)	(45)	(10)	(4)
Tax debts accrued from deferred Income and Social Contribution Taxes on temporary differences	(52,506)	(1,072)	3,395	(1,457)	(18,902)	(386)	1,223	(524)
Income and Social Contribution Taxes in income (loss)	(54,967)	(1,205)	1,333	(1,463)	(19,468)	(440)	472	(528)

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b) Breakdown of deferred Income and Social Contribution Taxes

	Parent company and consolidated	
	06/30/2022 (Restated)	12/31/2021
Income and Social Contribution tax losses	119,950	130,261
Provisions for contingencies	5	5
Taxed transactions on a cash basis - (exchange rate/interest on loans)	217,541	285,720
Deferred IRPJ and CSLL tax assets	337,496	415,986
Deferred IRPJ and CSLL on temporary differences	(80,891)	(78,376)
Tax amortization of goodwill	(31,812)	(31,812)
Deferred IRPJ and CSLL tax liabilities	(112,703)	(110,188)
	<u>224,793</u>	<u>305,798</u>

Income and Social Contribution tax losses have no statute of limitations; however, the Company may use only the amount equivalent to up to 30% of taxable income per year.

The Company realized the balance of deferred Income and Social Contribution Taxes on tax losses recognized in 2014, 2017, and in the first and second quarters of 2022.

22. Provisions for contingencies

The Company and its controlled companies are parties to lawsuits and administrative proceedings in the course of their operations, regarding tax, labor, civil and other issues. Based on the opinion of its legal counselors, the Company conducts an analysis of pending lawsuits and recognizes a provision in an amount deemed sufficient to cover estimated losses on ongoing lawsuits for those with expectation of probable loss.

As at June 30, 2022, the Company maintains a provision for contingencies arising from labor and tax discussions whose likelihood of loss is probable, in the amount of R\$ 15 (R\$ 15 as at December 31, 2021).

	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Initial balance	3,868	3,868	3,868	3,868
New	-	-	-	-
Adjustment	12	12	12	12
Concluded	(3,865)	(3,865)	(3,865)	(3,865)
Final balance	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>

As at June 30, 2022, the Company has court deposits in the amount of R\$ 14,177 (R\$ 13,401 as at December 31, 2021).

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In addition, the Company and its controlled companies are parties to civil, labor and tax proceedings whose likelihood of an unfavorable outcome has been classified as possible by Management and its legal counselors. Therefore, no provision for contingencies was set up.

As at June 30, 2022, the amount of such contingencies was R\$ 113,674 (R\$ 113,674 as at December 31, 2021), as follows:

Type	Parent company		Consolidated	
	06/30/2022 (Restated)	12/31/2021	06/30/2022 (Restated)	12/31/2021
Tax contingencies	39,151	39,151	100,410	100,410
Labor contingencies	11,533	11,533	12,241	12,241
Civil contingencies	1,010	1,010	1,023	1,023
	<u>51,694</u>	<u>51,694</u>	<u>113,674</u>	<u>113,674</u>

### 23. Net operating revenue

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
Gross sales revenue				
Sales of goods	374,870	318,937	375,318	318,960
Deductions from sales	(94,212)	(79,750)	(97,251)	(81,943)
Sales returns	(902)	(378)	(902)	(378)
ICMS on sales	(64,623)	(54,837)	(65,356)	(55,441)
PIS and COFINS on sales	(28,687)	(24,514)	(30,934)	(26,053)
Others	-	(21)	(59)	(71)
Net operating revenue	<u>280,658</u>	<u>239,187</u>	<u>278,067</u>	<u>237,017</u>

### 24. General and administrative expenses

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
Expenses on remuneration, charges and benefits	(23,717)	(10,216)	(23,813)	(10,320)
Lawyers' fees (*)	(15,085)	(5,459)	(15,094)	(5,974)
Lease of properties/vehicles/equipment	(168)	(154)	(186)	(187)
Travel expenses	(398)	(17)	(420)	(28)
Third-party/consulting services	(3,075)	(2,294)	(3,350)	(2,557)
Others	(1,822)	(1,378)	(2,134)	(1,601)
	<u>(44,265)</u>	<u>(19,518)</u>	<u>(44,997)</u>	<u>(20,667)</u>

(\*) The increase in the amount of legal fees is due, in large part, to the Company's court-ordered reorganization process;



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25. Other operating revenues/(expenses), net

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
Provision for contingencies	-	(18,745)	-	(18,745)
Write-off of fixed assets/investments	(11)	(1,395)	(35)	(1,210)
ICMS on shipments	(509)	(1,407)	(509)	(1,407)
Taxes paid in installments	(1,629)	-	(1,629)	-
Others	475	(400)	1,657	(365)
	<u>(1,674)</u>	<u>(21,947)</u>	<u>(516)</u>	<u>(21,727)</u>

26. Financial income, net

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
Financial expenses				
Interest on loans	(7,791)	(16,030)	(7,791)	(16,030)
Interest/finances on tax installment payments	(11,079)	(2,855)	(11,377)	(2,948)
Discounts granted	(150)	(160)	(151)	(160)
Contractual interest	(9,551)	(21,622)	(9,551)	(21,622)
Exchange rate gains from loans	-	-	-	-
Other financial expenses	(117)	(121)	(163)	(170)
	<u>(28,688)</u>	<u>(40,788)</u>	<u>(29,033)</u>	<u>(40,930)</u>

	Parent company		Consolidated	
	06/30/2022 (Restated)	06/30/2021	06/30/2022 (Restated)	06/30/2021
Financial revenues				
Discounts obtained	22	64	24	66
Interest on financial investments	4	4	1,459	164
Interest received from customers	357	246	357	246
Exchange rate gains from loans	203,116	138,748	203,116	138,748
Other interest gains (mainly SELIC interest on PIS/COFINS recoverable)	4,411	-	4,559	-
Other financial revenues	175	1,416	174	1,442
	<u>208,085</u>	<u>140,478</u>	<u>209,689</u>	<u>140,666</u>
	<u>179,397</u>	<u>99,690</u>	<u>180,656</u>	<u>99,736</u>

27. Segment reporting

Management groups entities into two distinct segments:

a) Cement

This segment is mainly engaged in manufacturing cements and mortars of all types in the Company's manufacturing units.

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b) Real estate management and development

This segment is mainly engaged in developing and administrating own properties. This activity is conducted by two of the Company's controlled companies.

Management monitors operating income of its business units separately for the purpose of making decisions on the allocation of funds and assessment of performance.

The segment's performance is appraised based on operating income, measured in relation to that reported in the consolidated financial information.

The Company's segment information is as follows:

	06/30/2022 (Restated)				
	Cement	Real estate management and development	Others	Exclusions	Total Consolidated
Net revenue	280,658	4	22,078	(24,673)	278,067
Gross profit	72,602	4	1,565	-	74,171
Depreciation and amortization	(10,732)	-	(594)	-	(11,326)
Operating income	21,012	944	1,051	-	23,007
Financial Income	179,397	1,500	(241)	-	180,656
Equity in earnings (losses) of controlled companies	2,411	-	-	(2,411)	-
Income before taxes	202,820	2,444	810	(2,411)	203,663
Income and Social Contribution taxes	(75,237)	(503)	(340)	-	(76,080)
Noncontrolling interest	-	-	-	-	-
Net income	127,583	1,941	470	(2,411)	127,583
Current assets	150,607	90,350	7,121	(1,370)	246,708
Noncurrent assets	1,217,208	15,584	51,102	(174,250)	1,109,644
Current liabilities	3,637,493	48,158	8,454	(68,109)	3,625,996
Noncurrent liabilities	110,779	146	3,369	(3,530)	110,764

	06/30/2021				
	Cement	Real estate management and development	Others	Exclusions	Total Consolidated
Net revenue	239,187	23	14,445	(16,638)	237,017
Gross income (loss)	61,652	23	(856)	-	60,819
Depreciation and amortization	(10,151)	-	(375)	-	(10,526)
Operating income (loss)	15,197	(564)	(1,198)	-	13,435
Financial Income	99,690	110	(64)	-	99,736
Equity in earnings (losses) of controlled companies	(1,754)	-	-	1,754	-
Income (loss) before taxes	113,133	(454)	(1,262)	1,754	113,171
Income and Social Contribution taxes	(148)	(38)	-	-	(186)
Noncontrolling interest	-	-	-	-	-
Net income/(loss)	112,985	(492)	(1,262)	1,754	112,985

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	06/30/2021				Total Consolidated
	Cement	Real estate management and development	Others	Exclusions	
Current assets	126,678	57,530	3,686	(809)	187,085
Noncurrent assets	1,219,725	15,584	49,763	(136,787)	1,148,285
Current liabilities	3,260,168	21,348	4,481	(38,282)	3,247,715
Noncurrent liabilities	353,434	278	5,002	(3,910)	354,804

## 28. Financial instruments and risk management

### 28.1. Analysis of financial instruments

The fair value of financial assets and liabilities is included in the value for which an instrument may be exchanged in a current transaction between the parties on an arm's length basis, and not in a forced sale or settlement. The following methods and assumptions were used to estimate fair value.

- Cash and cash equivalents, trade accounts receivable, trade accounts payable and other short-term obligations approximate their respective book value mostly due to these investments' short-term maturity;
- The fair value of receivables does not significantly differ from the book balances, since it is monetarily restated consistently with market rates and/or is adjusted by the provision for impairment.

Loans and financing bear fixed rates, which are consistent with those observable in the market; therefore, the book balances informed approximate their respective fair values.

The classification of financial assets of the Company and its controlled companies per category is as follows:

	Parent company					
	06/30/2022 (Restated)			12/31/2021		
	Amortized cost	Fair value through income (loss)	Total	Amortized cost	Fair value through income (loss)	Total
Financial assets						
Cash and cash equivalents	978	-	978	3,116	-	3,116
Accounts receivable	38,688	-	38,688	22,163	-	22,163
Note receivable and receivables from third parties	7,116	-	7,116	6,870	-	6,870
Related-party transactions	51,146	-	51,146	20,397	-	20,397
	<u>97,928</u>	<u>-</u>	<u>97,928</u>	<u>52,546</u>	<u>-</u>	<u>52,546</u>

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	Consolidated					
	06/30/2022 (Restated)			12/31/2021		
	Amortized cost	Fair value through income (loss)	Total	Amortized cost	Fair value through income (loss)	Total
Financial assets						
Cash and cash equivalents	55,848	-	55,848	26,660	-	26,660
Accounts receivable	38,739	-	38,739	22,163	-	22,163
Note receivable and receivables from third parties	10,107	-	10,107	10,505	-	10,505
	<u>104,694</u>	<u>-</u>	<u>104,694</u>	<u>59,328</u>	<u>-</u>	<u>59,328</u>

### 28.2. Classification of financial instruments by category

The main financial liabilities of the Company and its controlled companies may be classified and accounted for at fair value through income (loss), as follows:

	Parent company	
	06/30/2022 (Restated)	12/31/2021
Financial liabilities		
Trade accounts payable	50,495	56,484
Loans and financing	3,461,152	3,654,297
Related-party transactions	15,592	15,592
	<u>3,527,239</u>	<u>3,726,373</u>
	Consolidated	
	06/30/2022 (Restated)	12/31/2021
Financial liabilities		
Trade accounts payable	51,220	56,484
Loans and financing	3,461,152	3,654,297
	<u>3,512,372</u>	<u>3,710,781</u>

### 28.3. Risk management

The financial transactions of the Company and its controlled companies are previously approved by the Company's Management and performed through the finance area according to conservative strategies, focusing on safety, profitability and liquidity. Hedging mechanisms are adopted against financial risks arising from liabilities contracted, either in foreign or domestic currency, in order to manage exposure to exchange and interest rate risks.

The criteria for selection of financial institutions obey parameters that take into consideration ratings made available by renowned agencies specialized in the analysis of risk, equity, and concentration levels of transactions and resources. The main market risk factors that could affect the Company's business and that of its controlled companies are as follows:

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a) Exchange rate risk

Exchange rate risk is related to the possibility of the Company incurring losses derived from fluctuations in exchange rates.

As the Company's liabilities are recognized in US dollars, the unpredictability of floating liabilities substantially derives from fluctuation in exchange rates, as shown in the simulation of future values considering devaluation of the Brazilian Real before the US dollar of 25% and 50%.

Foreign-currency loans	Amount In R\$	Sensitivity analysis	
		(Scenario I) future value I	(Scenario II) future value II
Notes	1,812,951	2,266,189	2,719,426
Sinosure	102,905	128,631	154,357
Tupacta	1,194,491	1,493,114	1,791,736
Cemrock	752	940	1,128

b) Credit risk

Financial instruments are subject to credit risks such as cash and cash equivalents and trade accounts receivable. All operations are conducted with banks with acknowledged liquidity, thus minimizing such risks.

The risk of incurring losses resulting from difficulty in receiving amounts from customers is minimized since sales are spread among a large number of customers, and subject to an individually established credit limit.

c) Interest rate risk

This risk derives from the possibility of the Company incurring losses due to fluctuation in interest rates increasing financial expenses mainly arising from loans.

d) Liquidity risk

Liquidity risk represents the risk of scarcity and difficulty on the part of the Company in paying its debts. The Company and its controlled companies seek to align the maturity of their debts with the period of cash generation to avoid a mismatch and create the need for greater leverage.

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The following table shows in detail the remaining contractual maturity of the Company's main financial liabilities and the contractual amortization terms. This table was prepared according to the undiscounted cash flows of financial assets and liabilities based on the nearest date of maturity of the respective obligations.

	Parent company			Total
	Up to one year	One to three years	More than three years	
Loans and financing	3,461,152	-	-	3,461,152
Trade accounts payable	50,495	-	-	50,495
Advances from customers	1,059	-	-	1,059
Other financial liabilities	124,787	70,849	39,930	235,566
Balances as at June 30, 2022	<u>3,637,493</u>	<u>70,849</u>	<u>39,930</u>	<u>3,748,272</u>

  

	Consolidated			Total
	Up to one year	One to three years	More than three years	
Loans and financing	3,461,152	-	-	3,461,152
Trade accounts payable	51,220	-	-	51,220
Advances from customers	1,059	-	-	1,059
Other financial liabilities	112,565	72,756	38,008	223,329
Balances as at June 30, 2022	<u>3,625,996</u>	<u>72,756</u>	<u>38,008</u>	<u>3,736,760</u>

## 29. Insurance coverage

The Company and its controlled companies take out insurance for their inventories and fixed asset items in the Named-perils and Civil Liability categories. Aspects considered when evaluating risks are as follows: (a) decentralized location of industrial plants (Minas Gerais, Rio de Janeiro and São Paulo); (b) nature of activities; and (c) accident prevention measures. Maximum Indemnity Limit (LMI) is R\$ 198,685 for the industrial plants.

The amounts of coverage take into consideration estimates to cover possible losses in sites with concentrated risks and maximum possible claim loss in a single event.

Risk assumptions adopted, due to their nature, were established by Management.

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30. Subsequent events

On February 08, 2024, the Company entered into an agreement to support its restructuring with a group of creditors that represent approximately 80% of the Company's total credits. In view of that, on February 23, 2024, the reorganizing Company presented a New Court-Ordered Reorganization Plan ("New Plan"), for approval of its creditors who have not yet been paid by the previous plan.

On May 03, 2024, the Company requested the 3rd Business Court the ratification of its New Plan approved by obtaining sufficient number of creditors' Terms of Adhesion for such approval, without the need to hold a Creditors' Meeting, as provided for in Articles 45, 45-A and 58 of the LRF. The publication in the Electronic Court Register (DJE) of the decision approving for the New Plan occurred on July 03, 2024, enabling the Company to pay its creditors again, as established in the New Plan.

It is worth noting that, with the protocol of the New Plan, all effects of the previous PRJ cease to have effect and acts performed during its term are cancelled, except payments made to creditors under this plan that are expressly authorized, validated and ratified for all legal purposes by the New Plan.