



APRESENTAÇÃO
DE RESULTADOS
4T24

Etternit

DISCLAIMER

As declarações contidas nesta apresentação relativas às perspectivas dos negócios da Eternit, às projeções de resultados operacionais e financeiros, e referências ao potencial crescimento da Companhia, constituem-se em meras previsões e foram baseadas nas expectativas da Administração em relação ao seu desempenho futuro da Companhia

Considerações futuras não são garantias de desempenho. Elas envolvem riscos, incertezas e premissas, pois se referem a eventos futuros e, portanto, dependem de circunstâncias que podem ou não ocorrer.

Investidores devem compreender que condições econômicas gerais, condições de mercado e outros fatores operacionais podem afetar o desempenho futuro da Eternit e conduzir a resultados que diferem materialmente daqueles expressos em tais considerações futuras.

NOSSO NEGÓCIO



+ 8 décadas
construindo história



+ 1.800
colaboradores



9 parques
industriais



30% market share no
segmento de coberturas



Presença em **7**
estados



Portfólio
diversificado



DESTAQUES 2024

OPERAÇÃO

- **Primeiro ano** de operação da unidade de Caucaia **atingindo a capacidade nominal**.
- **Conclusão da ampliação** da unidade de **fibra PP** (Manaus).
- **Diversificação** de produtos da linha de **Sistemas Construtivos**.
- **Descontinuidade** da linha de produtos **fotovoltaicos**.

COMERCIAL

- Atingimento de **30% de *market share*** no **fibrocimento**.
- Reposicionamento da marca – **Foco em brasilidade e confiança**.
- **Crescimento** no volume de vendas de **fibrocimento (+2,5% vs. 2023)**.
- **Recorde** no volume de **Sistemas Construtivos** em 2024, atingindo **24 mil t (+20,0% vs. 2023)**.

FINANCEIRO

- **Conclusão** do plano de **Recuperação Judicial**.
- **Conclusão** da fase 1 da **simplificação societária**.
- **Redução da dívida líquida** para **R\$ 110 milhões (-12,5% vs. 2023)**.
- **Despesas** administrativas e comerciais com aumento **inferior à inflação**.

DESTAQUES 4T24 VS. 4T23

RECEITA LÍQUIDA

Crescimento no mercado interno e externo frente aos mesmos períodos de 2023

R\$ 286,6 milhões
(+1,5% vs. 4T23)

EBITDA RECORRENTE

Contração das margens no segmento de fibrocimento

R\$ 16,2 milhões
(-28,6% vs. 4T23)

VENDAS DE TELHAS DE FIBROCIMENTO

Se manteve estável frente ao 4T23, registrando

156 mil toneladas

VENDAS DE SISTEMAS CONSTRUTIVOS

Crescimento expressivo no acumulado do ano de:

6,0 mil toneladas
(+22% vs. 4T23)

PAGAMENTO DE PROVENTOS

Distribuição de dividendos, no valor por ação de:

R\$ 0,037

CONJUNTURA E MERCADO

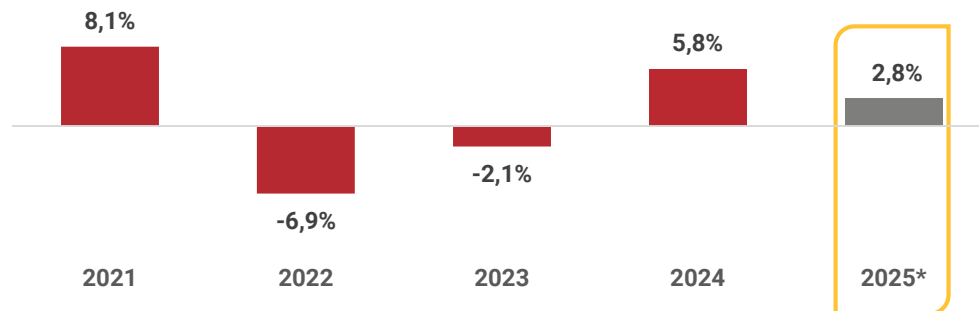
Projeções do mercado 2025 (Focus/BCB 27 de dezembro de 24)

PIB	IPCA	SELIC	Câmbio
2,01%	4,96%	14,75% a.a.	5,96
↓ (2024: 3,49%)	↑ (2024: 4,90%)	↑ (2024: 11,75 a.a.)	↓ (2024: 6,05)

Outros Indicadores

Endividamento das famílias	Brasileiros inadimplentes	Índice de Confiança do Consumidor (ICC)
76,7%	29,3%	-1,7 pontos
↓ (dezembro/24)	↑ (dezembro/24)	↓ (dez/24 x dez/23)

Evolução do faturamento deflacionado ABRAMAT



*Estimativa ABRAMAT

Desempenho da Indústria de materiais para construção

Faturamento deflacionado

+5,8%
(12M24/12M23)

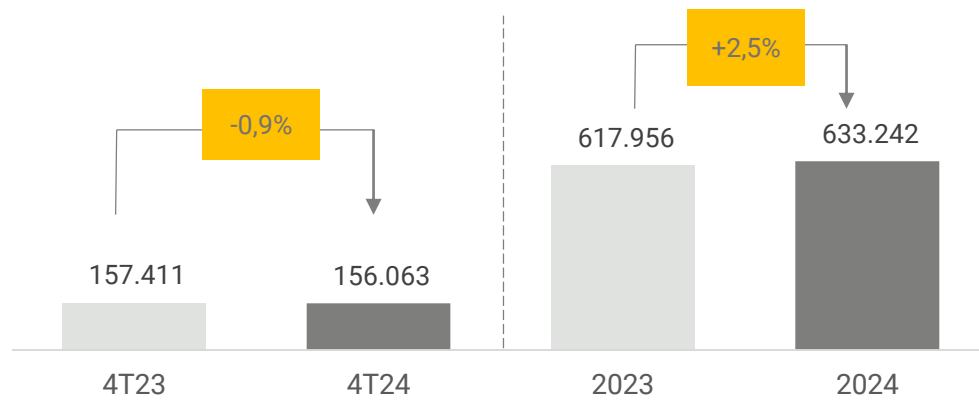
Projeção ABRAMAT
Faturamento 2025

+2,8%

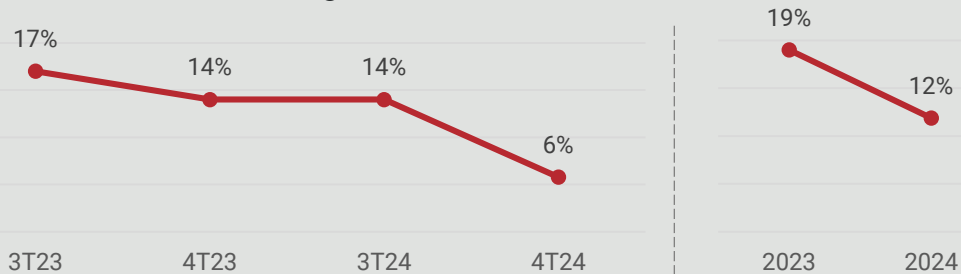
DESEMPENHO OPERACIONAL

Segmento Fibrocimento

Volume de Vendas em toneladas

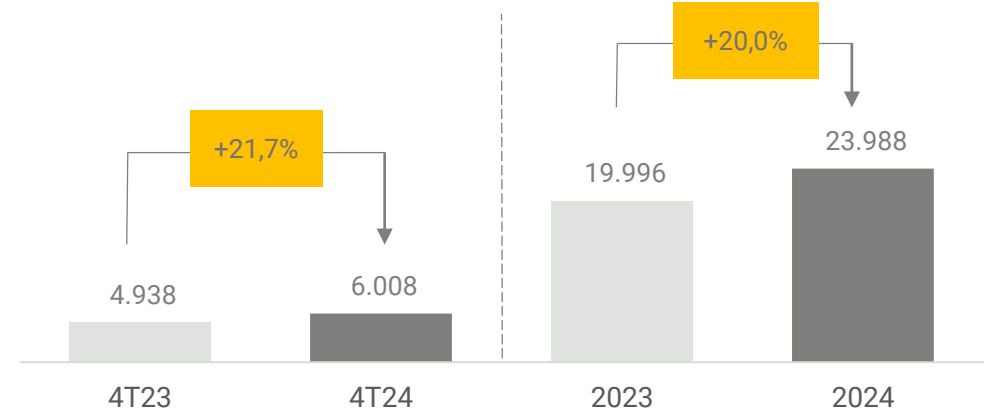


Margem Bruta - Fibrocimento



Sistemas Construtivos

Volume de Vendas em toneladas



Sistemas construtivos

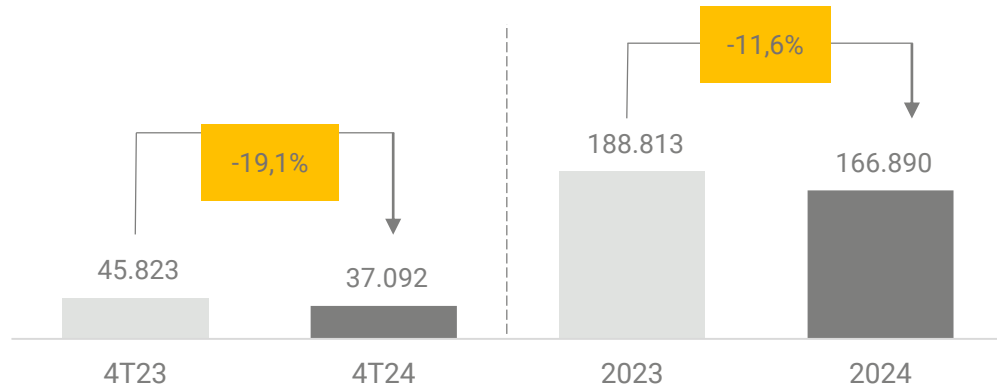
O segmento de Sistemas Construtivos reforça seu potencial de crescimento, registrando um forte aumento nas vendas frente a 2023.

DESEMPENHO OPERACIONAL

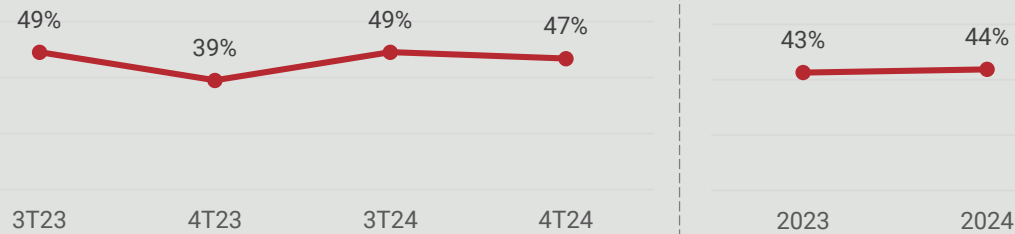


Segmento Mineral Criotila

Volume de Vendas em toneladas

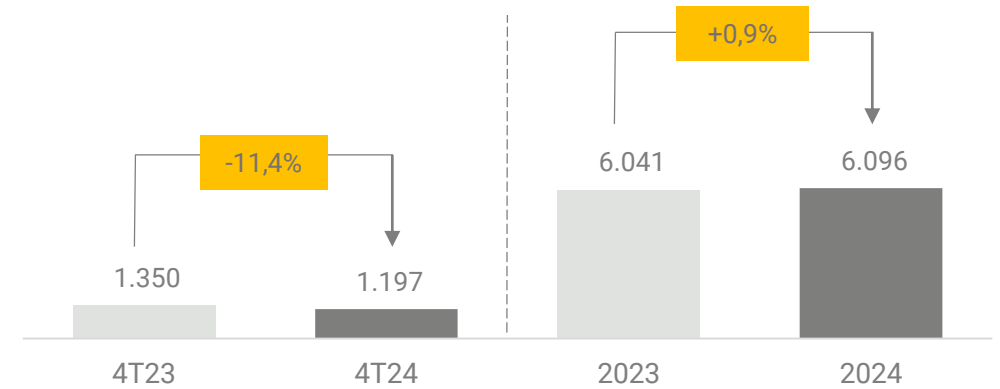


Margem Bruta - Criotila

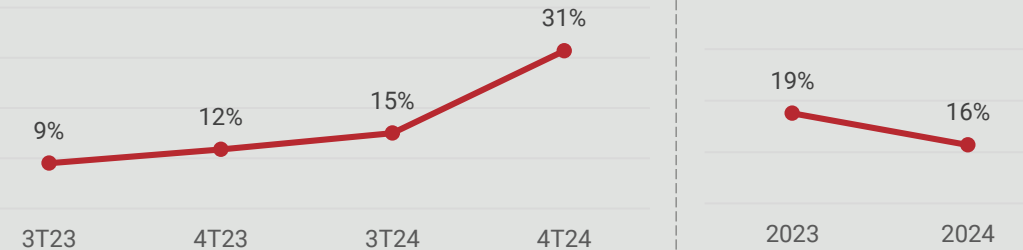


Segmento Telhas de Concreto

Volume de Vendas em mil peças

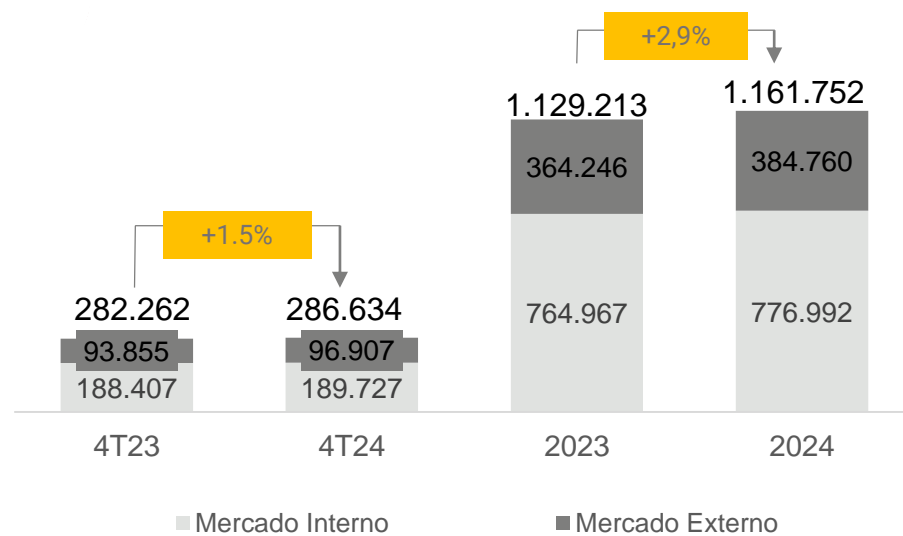


Margem Bruta - Telhas de Concreto



DESEMPENHO FINANCEIRO CONSOLIDADO

Receita Líquida (R\$ mil)



- Efeito favorável do câmbio;
- Preço médio em dólar no segmento de crisotila que mitigou o volume inferior.

Consolidado - R\$ mil	4T24	4T23	Var. %	2024	2023	Var. %
Receita líquida	286.634	282.262	1,5	1.161.752	1.129.213	2,9
Custo dos produtos e mercadorias vendidos	(237.507)	(220.128)	7,9	(913.939)	(838.412)	9,0
Lucro bruto	49.127	62.134	(20,9)	247.813	290.801	(14,8)
Margem bruta	17,1%	22,0%	- 5 p.p.	21,3%	25,8%	- 5 p.p.



CPV - impactado pelo segmento de fibrocimento:

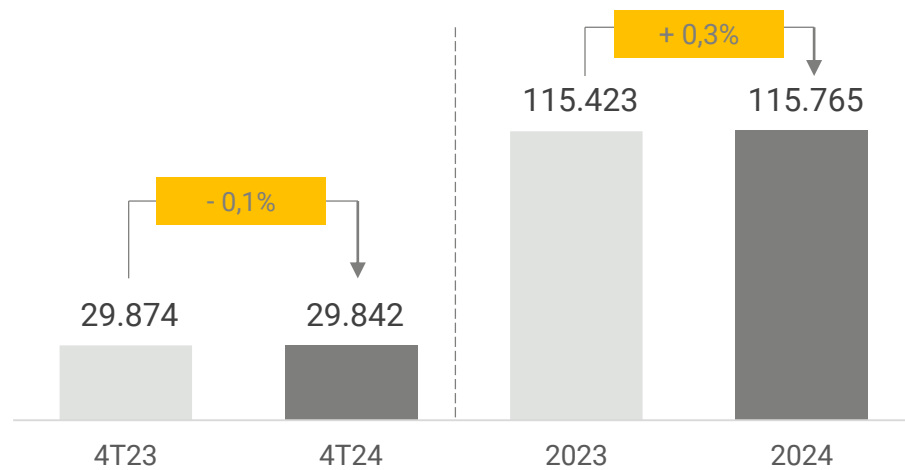
- Custos inerentes a mais uma planta em operação (Caucaia);
- MO, Serviços e depreciação.

Lucro Bruto:

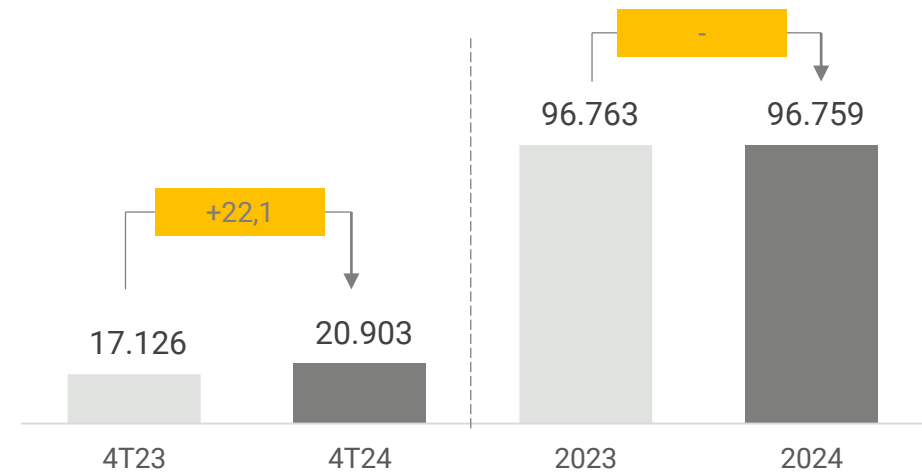
- compressão das margens observadas no segmento de fibrocimento.

DESEMPENHO FINANCEIRO CONSOLIDADO

Despesas com Vendas (R\$ mil)

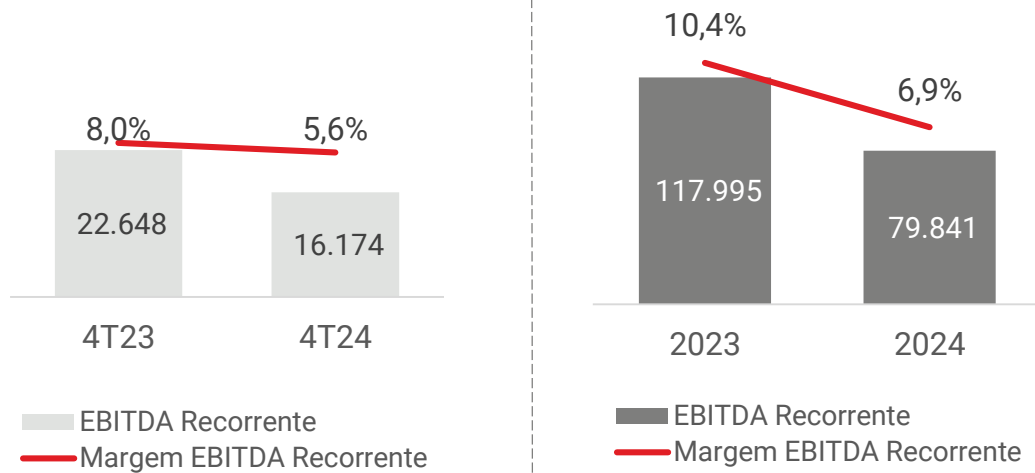


Despesas Gerais e Administrativas (R\$ mil)

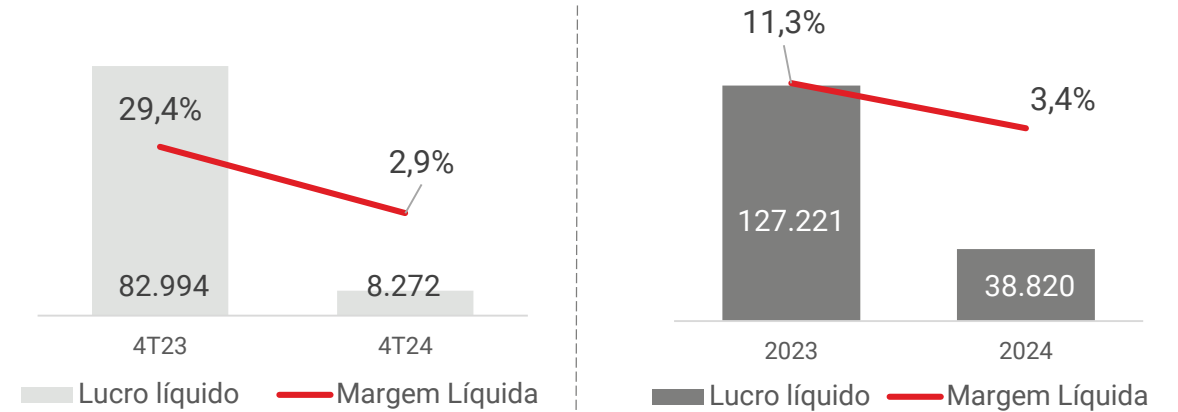


DESEMPENHO FINANCEIRO CONSOLIDADO

EBITDA Recorrente (R\$ mil)



Lucro Líquido (R\$ mil)



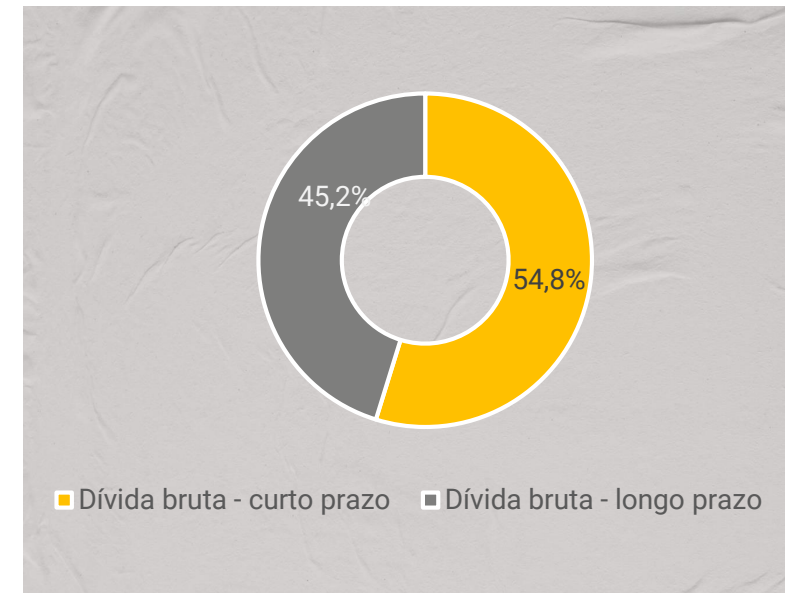
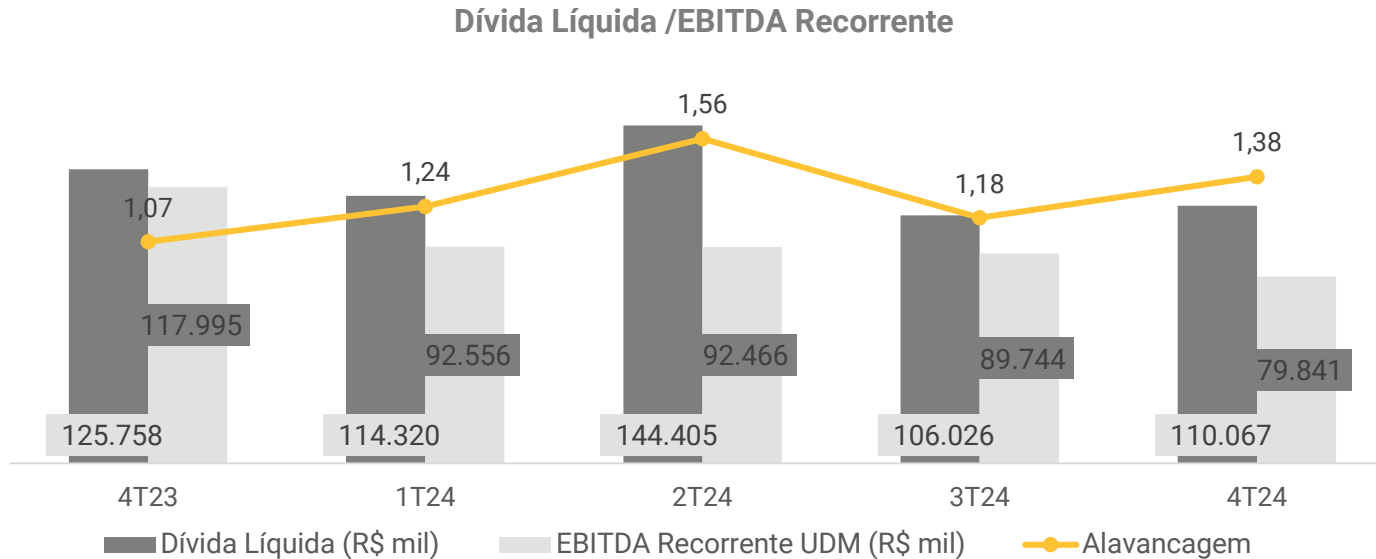
Desempenho Financeiro Consolidado

Endividamento

- Endividamento bruto de **R\$ 126,3 milhões**

(i) **Linhas de Longo Prazo:** (a) BASA R\$ 25,6 milhões; (b) FINAME Capital de Giro R\$ 29,1 milhões; (c) CCE R\$ 26,0 milhões

(ii) **Curto Prazo:** (a) ACE R\$ 45,6 milhões



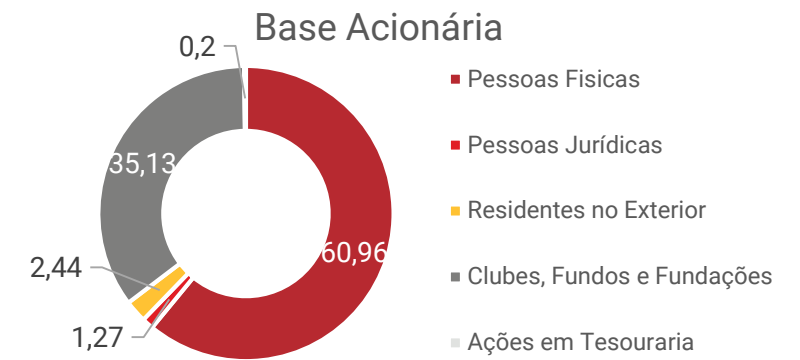
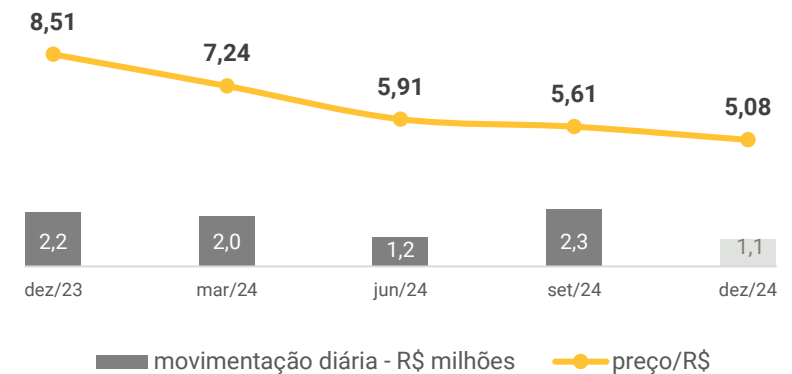
Mercado de Capitais

- **Ticker:** ETER3 (B3: NM)
- **Cotação (30/12/24):** R\$ 5,08
- **Total de ações:** 61.776.575
- **Valor de Mercado:** R\$ 314 milhões
- **Free Float:** 99,7%

Dividendos

- **4T24:** foi aprovado a distribuição de dividendos no valor total de R\$ 2,3 milhões, correspondente a R\$ 0,037 por ação.
- **2024:** foi deliberado a distribuição de R\$ 7,7 milhões, perfazendo um valor de R\$ 0,125 por ação.

Desempenho da ação ETER3 - R\$



Data Base: 30/01/2025

Há 85 anos construindo o futuro do Brasil

Missão

Desenvolver, fabricar e comercializar matérias-primas, produtos e soluções de excelência para construção civil, garantindo competitividade, rentabilidade e perenidade do negócio, com responsabilidade social e respeito ao meio ambiente.

Q&A

Relações com Investidores



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Eternit



4Q24
EARNINGS
CONFERENCE
CALL

Eternit

DISCLAIMER

The statements contained in this presentation regarding Eternit's business prospects, projections of operating and financial results, and references to the Company's potential growth are merely forecasts and were based on Management's expectations regarding the Company's future performance.

Future considerations are not guarantees of performance. They involve risks, uncertainties, and assumptions, as they refer to future events and, therefore, depend on circumstances that may or may not occur.

Investors should understand that general economic conditions, market conditions, and other operational factors can affect Eternit's future performance and lead to results that differ significantly from those expressed in such forward-looking considerations.

OUR BUSINESS



8+ decades building history



1,800+ employees



9 industrial facilities



30% market share in the roofing segment



Presence in 7 states



Diversified portfolio



2024 HIGHLIGHTS

OPERATION

- **First year** of operation of the Caucaia unit **reaching nominal capacity**.
- **Conclusion of the expansion** of the **PP fiber unit** (Manaus).
- **Diversification** of products in the line of **Construction Systems**.
- **Discontinuation** of the **photovoltaic** product line.

BUSINESS

- Achievement of **30% of market share** in **fiber-cement**.
- Brand repositioning – **Focus on Brazilian identity and trust**.
- **Growth** in sales volume of **fiber-cement (+2.5% vs. 2023)**.
- **Record** in the volume of **Construction Systems** in 2024, reaching **24,000 t (+20.0% vs. 2023)**.

FINANCIAL

- **Conclusion** of the **Court-Supervised Reorganization** plan.
- **Conclusion** of phase 1 of the **corporate simplification**.
- **Reduction** of **net debt** to **R\$ 110 million (-12.5% vs. 2023)**.
- **Administrative and commercial expenses** with an increase **below inflation**.

4Q24 VS. 4Q23 HIGHLIGHTS

NET REVENUE

Growth in the domestic and foreign markets compared to the same periods in 2023

R\$286.6 million
(+1.5% vs. 4Q23)

RECURRING EBITDA

Reduction of the margins in the fiber-cement segment

R\$16.2 million
(-28.6% vs. 4Q23)

SALES OF FIBER-CEMENT ROOFING PANELS

It remained stable compared to 4Q23, registering

156,000 metric tons

SALES OF CONSTRUCTION SYSTEMS

Significant growth in the year-to-date:

6,000 metric tons (+22% vs. 4Q23)

SHAREHOLDER PAYMENTS

Distribution of dividends, in the value per share of:

R\$0.037

ECONOMY AND MARKET

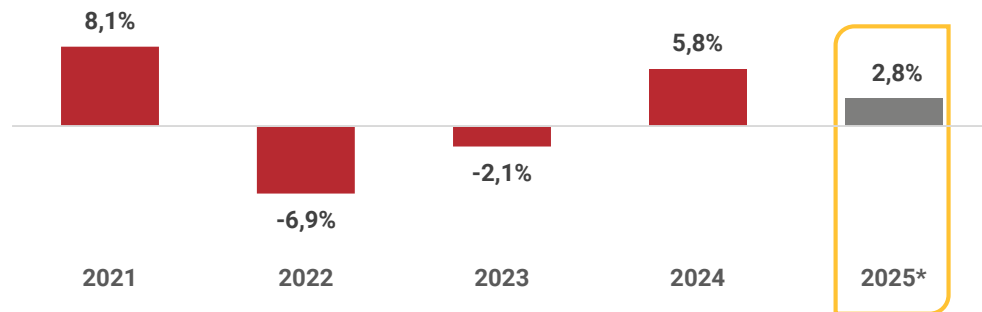
2025 market projections (Focus/BCB - December 27, 2024)

GDP	IPCA	SELIC	FX
2.01%	4.96%	14.75% p.a.	5.96
↓ (2024: 3.49%)	↑ (2024: 4.90%)	↑ (2024: 11.75 p.a.)	↓ (2024: 6.05)

Other Indicators

Household debt	Brazilians in default	Consumer Confidence Index (CCI)
76.7%	29.3%	-1.7 points
↓ (December/24)	↑ (December/24)	↓ (Dec/24 vs. Dec/23)

Evolution of inflation-adjusted revenue ABRAMAT



*ABRAMAT Estimate

Performance of the construction materials industry

Deflated revenue
+5.8%
 (12M24/12M23)

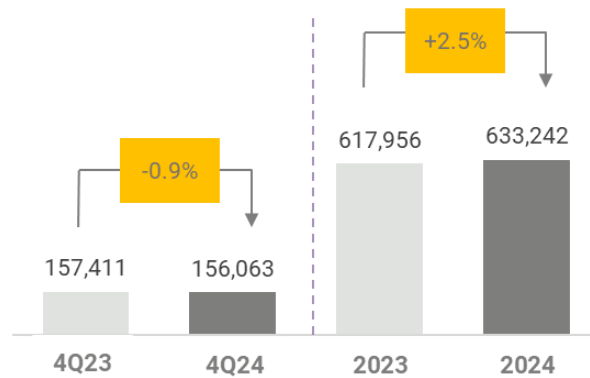
ABRAMAT Projection
 2025 Revenue
+2.8%

OPERATING PERFORMANCE



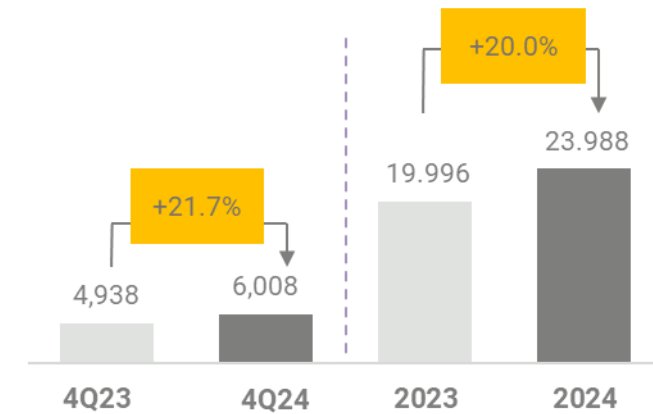
Fiber-cement Segment

Sales Volume in metric tons

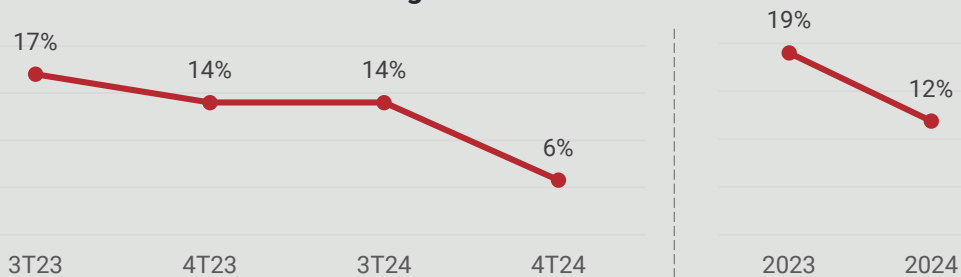


Construction Systems

Sales Volume in metric tons



Gross Margin - Fiber-cement



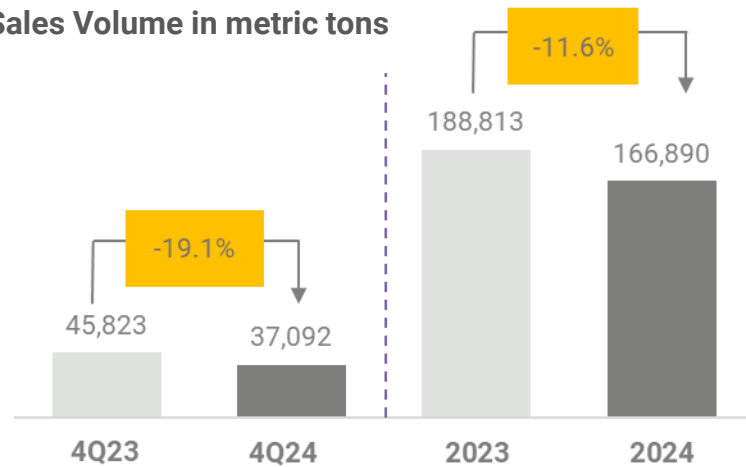
Construction Systems

The Construction Systems segment underscores its growth potential, recording a significant increase in sales compared to 2023.

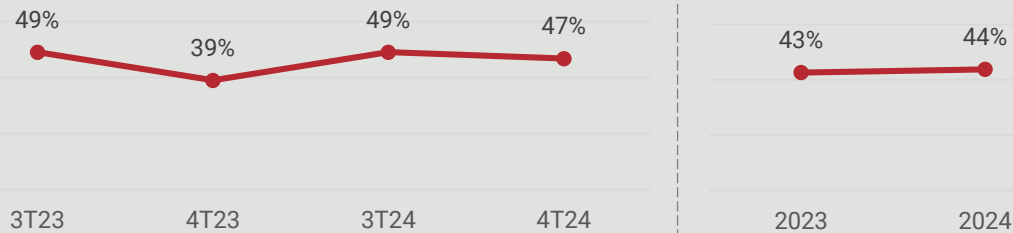
OPERATING PERFORMANCE

Chrysotile Mineral Segment

Sales Volume in metric tons

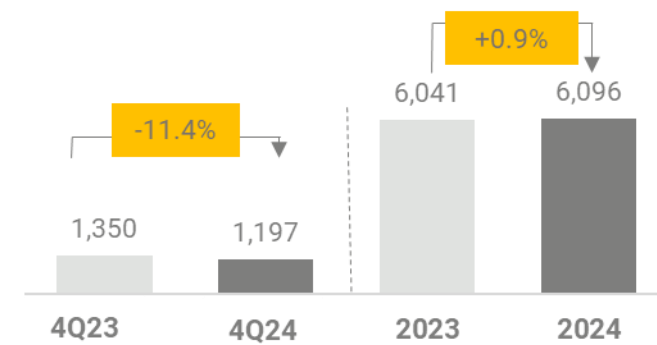


Gross Margin - Chrysotile

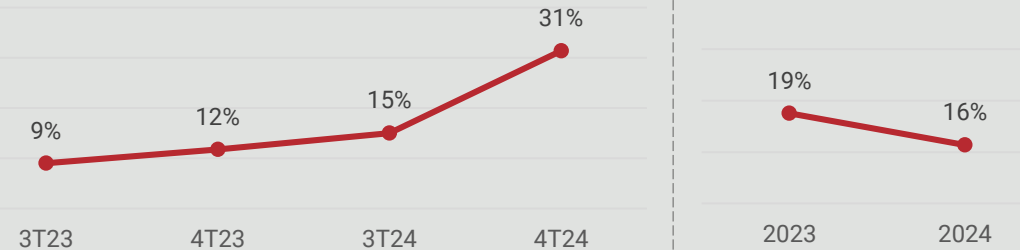


Concrete Roofing Tiles Segment

Sales Volume in thousand pieces

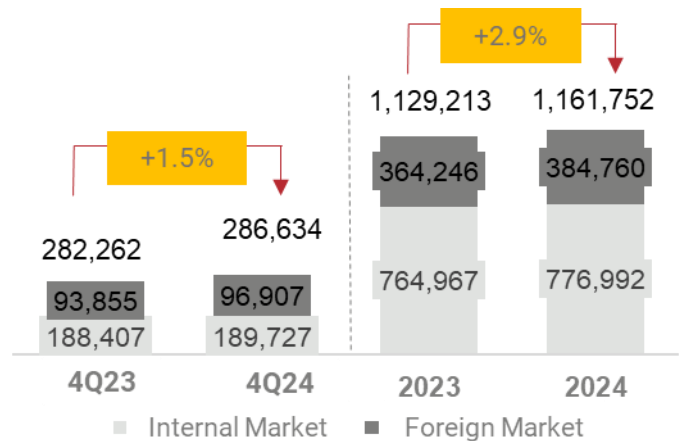


Gross Margin - Concrete Roofing Tiles



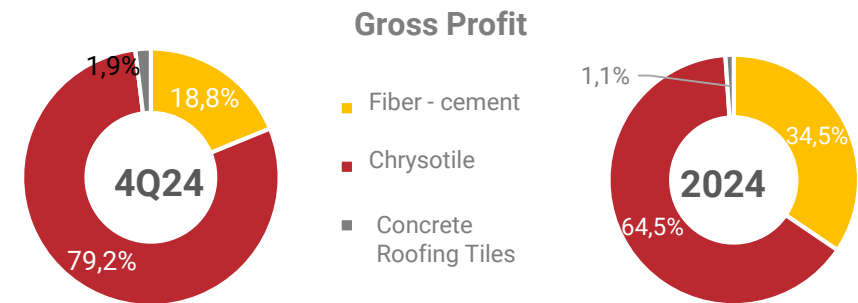
CONSOLIDATED FINANCIAL PERFORMANCE

Net Revenue (R\$ thousand)



- Favorable effect of the exchange rate;
- Average price in U.S. dollar in the chrysotile segment that mitigated the lower volume.

Consolidated - R\$ thousand	4Q24	4Q23	Var. %	2024	2023	Var. %
Net revenue	286,634	282,262	1.5	1,161,752	1,129,213	2.9
Cost of Goods Sold	(237,507)	(220,128)	7.9	(913,939)	(838,412)	9.0
Gross profit	49,127	62,134	(20.9)	247,813	290,801	(14.8)
Gross margin	17.1%	22.0%	- 5 p.p.	21.3%	25.8%	- 5 p.p.



COGS - impacted by the fiber-cement segment:

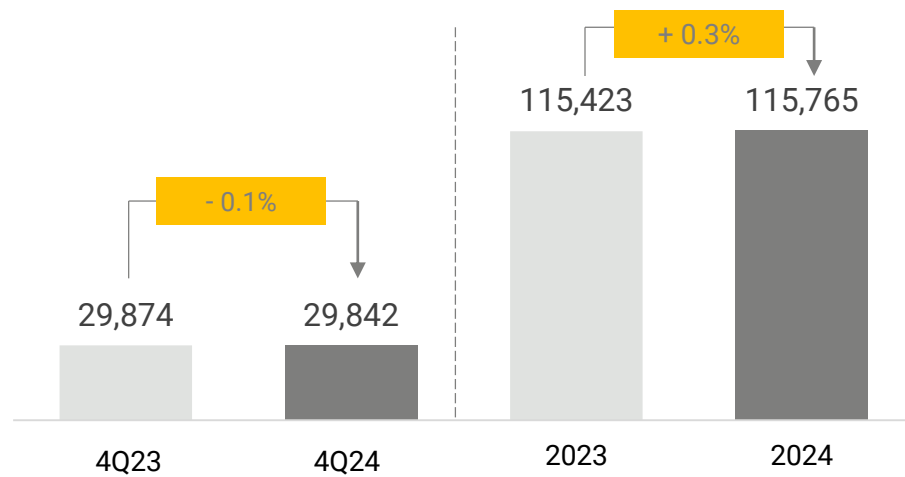
- Costs inherent to an additional plant in operation (Caucaia);
- Labor, Services and depreciation.

Gross Profit:

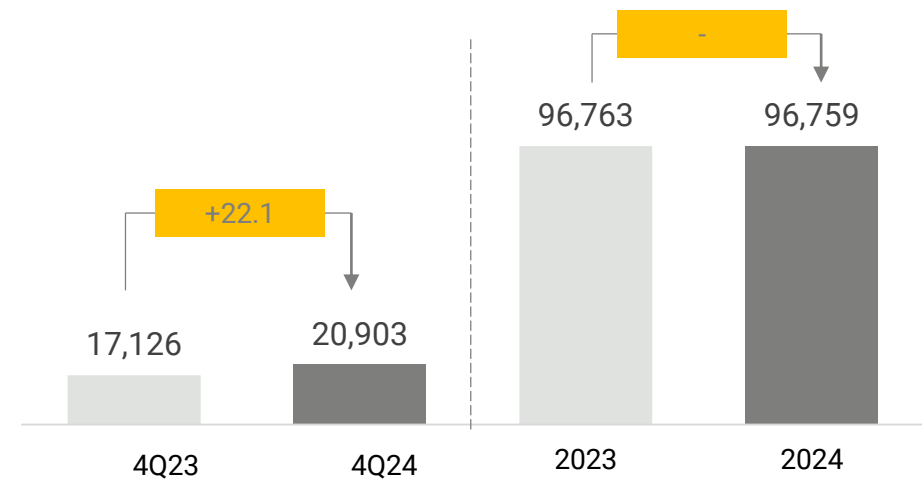
- compression of the margins observed in the fiber-cement segment.

CONSOLIDATED FINANCIAL PERFORMANCE

Selling Expenses (R\$ thousand)

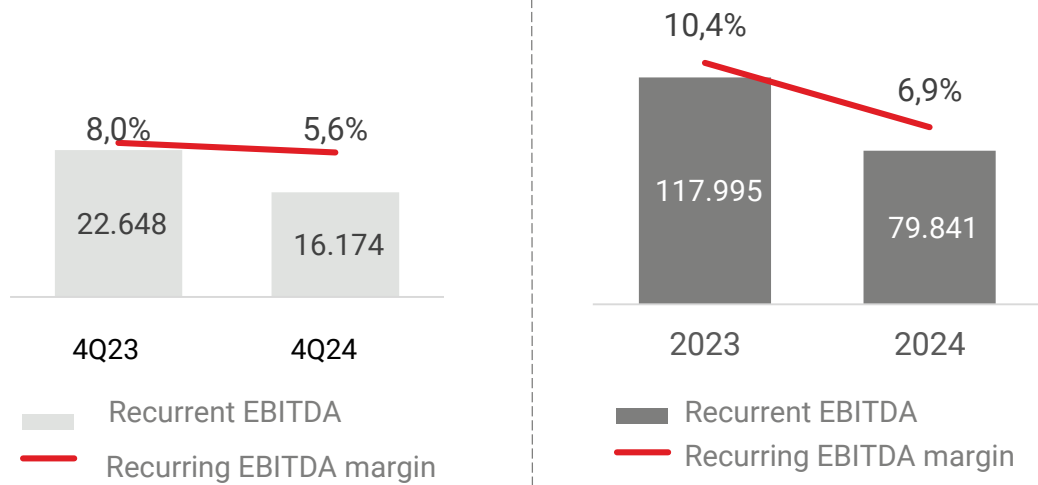


General and Administrative Expenses (R\$ thousand)

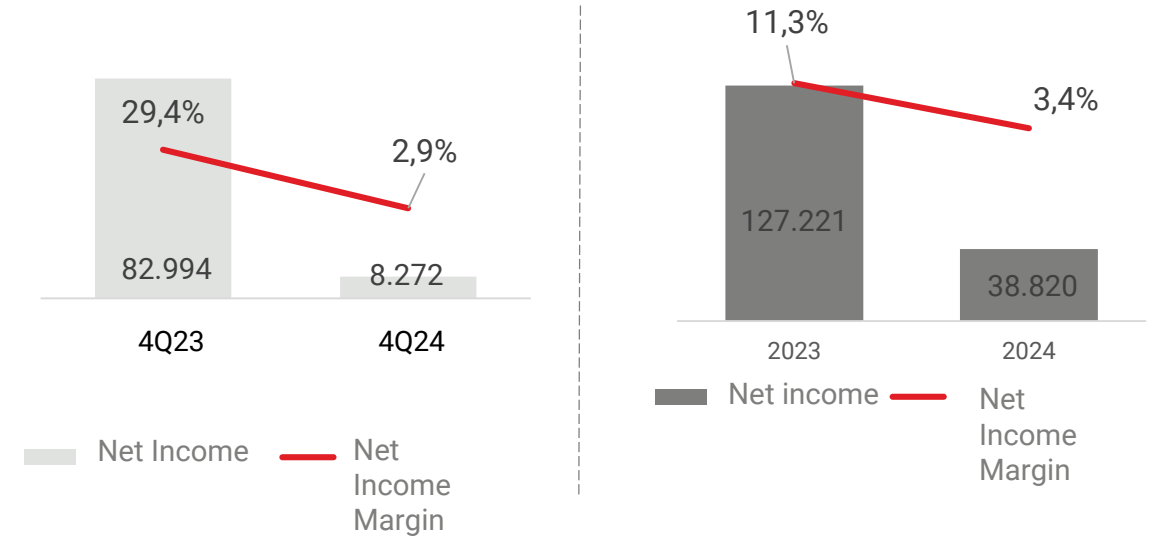


CONSOLIDATED FINANCIAL PERFORMANCE

Recurring EBITDA (R\$ thousand)



Net income (R\$ thousand)



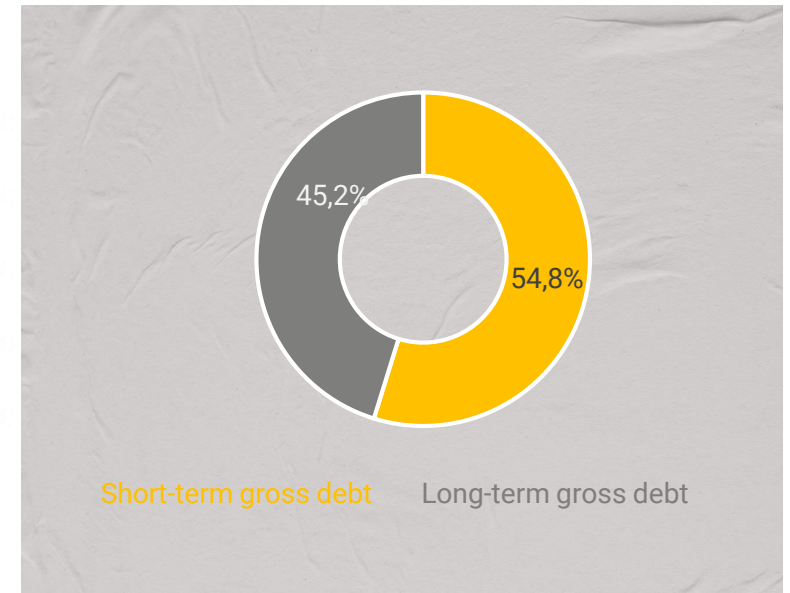
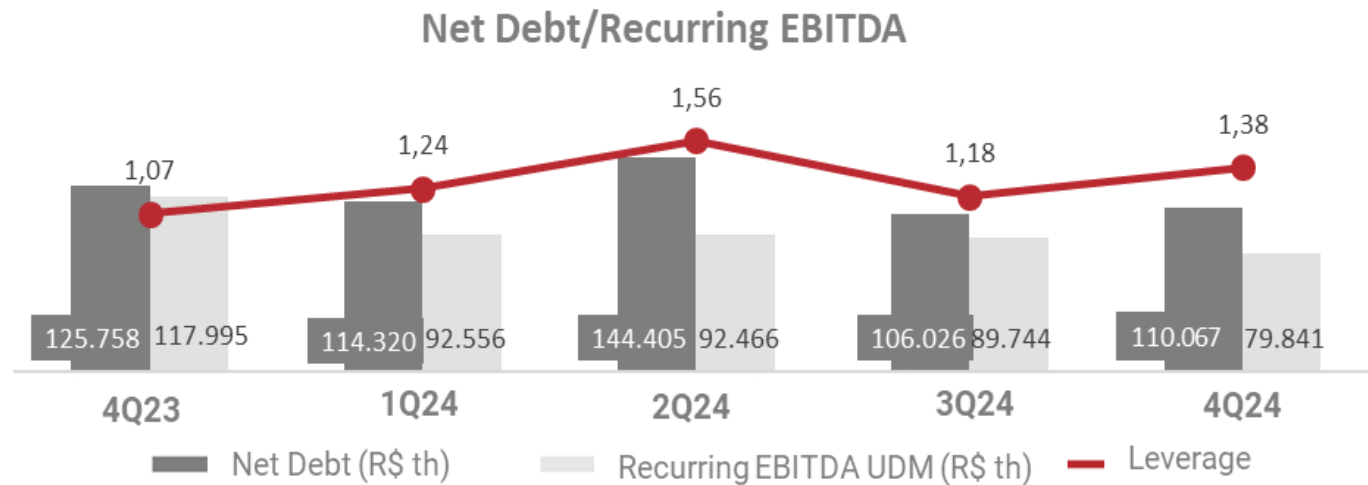
CONSOLIDATED FINANCIAL PERFORMANCE

Debt

- Gross debt of R\$126.3 million

(i) **Long-Term Lines:** (a) BASA R\$25.6 million; (b) FINAME Working Capital R\$29.1 million; (c) CCE R\$26.0 million

(ii) **Short-Term:** (a) ACE R\$45.6 million



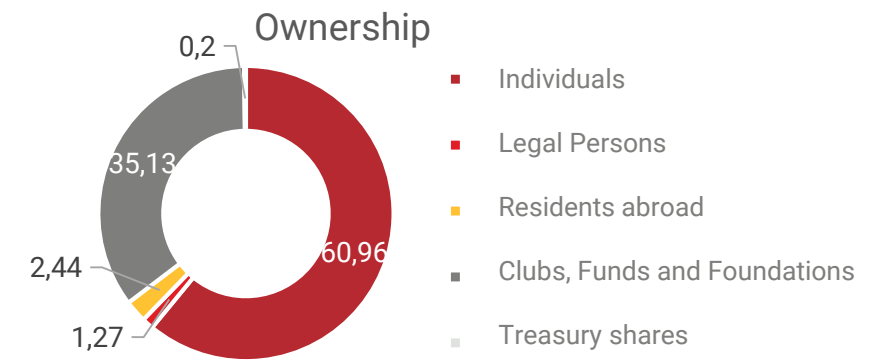
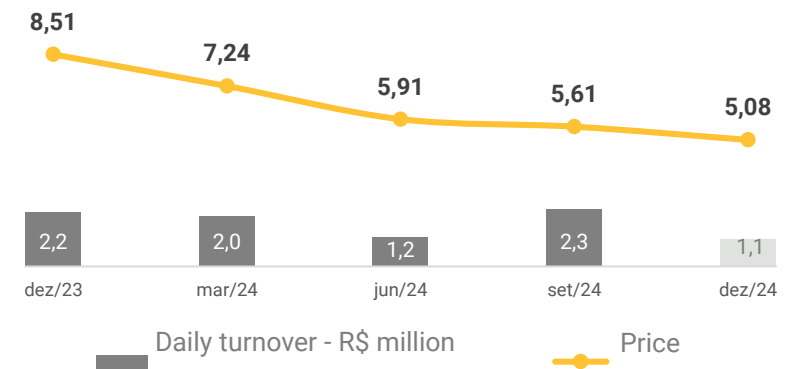
CAPITAL MARKETS

- **Ticker symbol:** ETER3 (B3: NM)
- **Closing share price (12/30/24):** R\$5.08
- **Total shares:** 61,776,575
- **Market Cap:** R\$314 million
- **Free Float:** 99.7%

Dividends

- **4Q24:** Approval of the distribution of dividends totaling R\$2.3 million, corresponding to R\$0.037 per share.
- **2024:** the distribution of R\$7.7 million was decided, totaling R\$0.125 per share.

ETER3 stock performance - R\$



Base Date: 01/30/2025

Building Brazil's future for 85 years

Mission

Eternit's mission is to develop, manufacture and market raw materials, products and solutions of excellence for the construction industry, while ensuring the competitiveness, profitability and longevity of the business and acting with social responsibility and respect for the environment.

Q&A

Investor Relations



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