

ZAMP S.A.

A free translation from Portuguese into English of Interim Financial Information prepared in Brazilian currency

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Company data/ Capital composition

Number of Shares (Units)	Current Quarter 09/30/2022
Paid-up Capital	
Common	275,355,447
Preferred	-
Total	275,355,447
In Treasury	
Common	5,861,523
Preferred	-
Total	5,861,523

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Individual financial statements - Statement of financial position - Assets (In thousands of reais)

Account Code	Account Description	Current Quarter	
		09/30/2022	Prior Year 12/31/2021
1	Total Assets	3,994,231	3,813,381
1.01	Current Assets	998,163	813,672
1.01.01	Cash and Cash Equivalents	18,135	111,589
1.01.02	Short-Term Investments	530,504	339,192
1.01.02.01	Short-Term Investments at Fair Value	530,504	339,192
1.01.02.01.03	Marketable Securities	530,504	339,192
1.01.03	Accounts Receivable	173,295	139,267
1.01.04	Inventories	178,493	142,767
1.01.06	Taxes Recoverable	63,554	44,053
1.01.08	Other Current Assets	34,182	36,804
1.01.08.03	Others	34,182	36,804
1.01.08.03.02	Advances Paid	10,995	9,178
1.01.08.03.04	Other Receivables	23,187	27,626
1.02	Non-Current Assets	2,996,068	2,999,709
1.02.01	Long-Term Receivables	201,274	196,452
1.02.01.10	Other Non-Current Assets	201,274	196,452
1.02.01.10.03	Judicial Deposits	44,398	41,171
1.02.01.10.04	Other Receivables	18,292	19,992
1.02.01.10.05	Taxes Recoverable	138,584	135,289
1.02.03	Property and Equipment	1,248,177	1,225,502
1.02.04	Intangible Assets	1,546,617	1,577,755
1.02.04.01	Intangible Assets	1,546,617	1,577,755
1.02.04.01.02	Right-of-use asset	800,162	836,407
1.02.04.01.03	Others Intangible Assets	746,455	741,348

ZAMP S.A.**Individual financial statements – Statement of financial position – Liabilities
(In thousands of reais)**

Account Code	Account Description	Current Quarter 09/30/2022	Prior Year 12/31/2021
2	Total Liabilities	3,994,231	3,813,381
2.01	Current Liabilities	851,383	761,323
2.01.01	Social and Labor Liabilities	161,220	106,648
2.01.02	Trade Payables	228,704	247,917
2.01.03	Taxes Payable	29,254	30,743
2.01.04	Loans and Financing	210,439	153,535
2.01.05	Other Current Liabilities	221,766	222,480
2.01.05.02	Others	221,766	222,480
2.01.05.02.04	Other Payables	29,809	26,448
2.01.05.02.05	Deferred revenue	19,255	13,805
2.01.05.02.07	Corporate Payables	17,602	22,122
2.01.05.02.08	Lease liabilities	155,100	160,105
2.02	Non-Current Liabilities	1,685,854	1,479,338
2.02.01	Loans and Financing	867,538	636,735
2.02.02	Other Payables	755,210	788,069
2.02.02.02	Others	755,210	788,069
2.02.02.02.03	Taxes Payable	4,752	6,445
2.02.02.02.05	Other Payables	-	17,388
2.02.02.02.06	Deferred revenue	4,604	5,874
2.02.02.02.07	Lease liabilities	745,854	758,362
2.02.03	Deferred Taxes	42,216	29,112
2.02.03.01	Deferred income tax and social contribution	42,216	29,112
2.02.04	Provisions	20,890	25,422
2.02.04.01	Provisions for tax, social security, labor and civil claims	20,890	25,422
2.03	Equity	1,456,994	1,572,720
2.03.01	Capital	1,461,068	1,461,068
2.03.02	Capital reserves	678,435	696,312
2.03.02.01	Goodwill on the Issuance of Shares	724,977	720,526
2.03.02.05	Shares in treasury	-46,542	-24,214
2.03.05	Retained losses	-682,573	-584,807
2.03.08	Other comprehensive income	64	147

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Individual financial statements – Statement of profit or loss (In thousands of reais)

Account Code	Account Description	Current quarter 07/01/2022 to 09/30/2022	Current Year 01/01/2022 to 09/30/2022	Prior quarter 07/01/2021 to 09/30/2021	Prior Year 01/01/2021 to 09/30/2021
3.01	Revenue from Sale of Goods and/or Services	908,647	2,593,134	709,978	1,840,419
3.02	Cost of Sales and/or Services	-325,841	-940,540	-258,221	-717,239
3.03	Gross Profit	582,806	1,652,594	451,757	1,123,180
3.04	Operating Expenses/Income	-582,305	-1,637,357	-470,420	-1,354,496
3.04.01	Selling Expenses	-498,714	-1,445,361	-414,603	-1,216,149
3.04.02	General and Administrative Expenses	-83,591	-191,996	-55,817	-138,347
3.05	Profit Before Financial Income (Expenses) and Taxes	501	15,237	-18,663	-231,316
3.06	Financial Income (Expenses), Net	-34,412	-99,898	-21,232	-60,746
3.06.01	Financial Income	23,306	48,756	12,584	36,086
3.06.02	Financial Expenses	-57,718	-148,654	-33,816	-96,832
3.07	Loss Before Income Tax and Social Contribution	-33,911	-84,661	-39,895	-292,062
3.08	Income Tax and Social Contribution	-853	-13,105	1,949	-5,393
3.08.02	Deferred	-853	-13,105	1,949	-5,393
3.09	Profit/(Loss) from Continuing Operations	-34,764	-97,766	-37,946	-297,455
3.11	Profit/ (Loss) for the Period	-34,764	-97,766	-37,946	-297,455
3.99	Earnings per Share (Real / Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Registered Common (ON)	-0.12695	-0.35700	-0.13842	-1.08508
3.99.02	Diluted Earnings per Share				
3.99.02.01	Registered Common (ON)	-0.12695	-0.35700	-0.13842	-1.08508

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Individual financial statements – Statement of comprehensive income (loss) (In thousands of reais)

Account Code	Account Description	Current quarter 07/01/2022 to 09/30/2022	Current Year 01/01/2022 to 09/30/2022	Prior quarter 07/01/2021 to 09/30/2021	Prior Year 01/01/2021 to 09/30/2021
4.01	Profit for the Period	-34,765	-97,766	-37,946	-297,455
4.02	Other Comprehensive Income	114	-83	716	-130
4.03	Total Comprehensive Income for the Period	-34,651	-97,849	-37,230	-297,585

ZAMP S.A.**Individual financial statements – Statement of cash flows – Indirect method
(In thousands of reais)**

Account Code	Account Description	Current Year 01/01/2022 to 09/30/2022	Prior Year 01/01/2021 to 09/30/2021
6.01	Net Cash from Operating Activities	237,197	-31,193
6.01.01	Cash Provided from Operating Activities	441,143	112,326
6.01.01.01	Loss Before Income Tax and Social Contribution	-84,661	-292,062
6.01.01.02	Depreciation and Amortization of Property and Equipment and Intangible Assets	174,344	164,623
6.01.01.03	Provision for Bonuses	26,917	12,237
6.01.01.04	Interest, charges, exchange variation, monetary variation and APV on leases liabilities	128,606	68,106
6.01.01.05	Provision for Lawsuits	25,761	20,266
6.01.01.06	Result on disposal of fixed and intangible assets	9,974	5,507
6.01.01.07	Provision (Reversal) for Impairment	-1,938	-115
6.01.01.08	Stock Options Cost	29,606	6,293
6.01.01.09	PDD and write-off of non-financial assets	2,974	16,162
6.01.01.10	Reversal for Loss Inventories	1,507	2,427
6.01.01.11	Amortization of leases	128,053	108,882
6.01.02	Changes in Assets and Liabilities	-203,946	-143,519
6.01.02.01	Trade Receivables, Net	-37,002	-23,594
6.01.02.02	Inventories	-37,233	-3,203
6.01.02.03	Taxes Recoverable	-22,796	-44,832
6.01.02.04	Advances Paid	-1,817	1,472
6.01.02.05	Other Receivables and judicial deposits	2,912	-199
6.01.02.06	Suppliers and rents payable	-19,213	-36,802
6.01.02.07	Payroll and Social Charges	16,937	10,769
6.01.02.08	Corporate Payables	-4,520	-962
6.01.02.09	Taxes Payable	-1,746	949
6.01.02.10	Income Tax and Social Contribution Paid	-1,437	-
6.01.02.11	Deferred Revenue	4,180	-3,572
6.01.02.13	Other Payable	-14,073	7,721
6.01.02.14	Interest Expense on Loans and Financing	-57,845	-32,967
6.01.02.15	Legal Claims	-30,293	-18,299
6.02	Net Cash from Investing Activities	-366,203	124,576
6.02.02	Purchases of Property and Equipment	-183,983	-148,854
6.02.03	Purchases of Intangible Assets	-26,179	-33,345
6.02.05	(Investment) Redemption in Marketable Securities	-156,041	306,775
6.03	Net Cash from Financing Activities	35,552	-131,415
6.03.01	Cost of issuing shares	-	-29
6.03.04	Raising of loans and financings	350,000	-
6.03.05	Payment of loans and financing (principal)	-99,038	-
6.03.06	Costs on raising loan	-4,002	-
6.03.08	Payments of lease liabilities	-174,643	-131,386
6.03.09	Acquisition of Treasury Shares	-36,765	-
6.05	Increase (Decrease) in Cash and Cash Equivalents	-93,454	-38,032
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	111,589	219,669
6.05.02	Cash and Cash Equivalents at the End of the Period	18,135	181,637

ZAMP S.A.**Individual financial statements – Statement of changes in Equity 01/01/2022 to 09/30/2022
(In thousands of reais)**

Account Code	Account Description	Paid-up Capital	Capital Reserves, Options Granted and Treasury Shares	Profit reserves	earnings/accumulated	Retained losses	Other comprehensive income	Equity
5.01	Opening Balances	1,461,068	696,312	-	-584,807	147	1,572,720	
5.03	Adjusted Opening Balances	1,461,068	696,312	-	-584,807	147	1,572,720	
5.04	Capital Transactions with Shareholders	-	-17,877	-	-	-	-17,877	
5.04.03	Options Granted Recognized	-	18,888	-	-	-	18,888	
5.04.04	Treasury Shares Acquired	-	-36,765	-	-	-	-36,765	
5.04.08	Granted Options Exercised	-	-14,437	-	-	-	-14,437	
5.04.09	Treasury Shares Ceded	-	14,437	-	-	-	14,437	
5.05	Total Comprehensive Income	-	-	-	-97,766	-83	-97,849	
5.05.01	Profit for the Period	-	-	-	-97,766	-	-97,766	
5.05.02	Other comprehensive income	-	-	-	-	-83	-83	
5.07	Closing Balances	1,461,068	678,435	-	-682,573	64	1,456,994	

ZAMP S.A.**Individual financial statements – Statement of changes in Equity 01/01/2021 to 09/30/2021
(In thousands of reais)**

Account Code	Account Description	Paid-up Capital	Capital Reserves, Options Granted and Treasury Shares	Profit Reserves	Earnings/Accumulated Losses	Retained Comprehensive Income	Other Equity
5.01	Opening Balances	1,461,068	688,057	-	-310,966	300	1,838,459
5.03	Adjusted Opening Balances	1,461,068	688,057	-	-310,966	300	1,838,459
5.04	Capital Transactions with Shareholders	-	6,264	-	-	-	6,264
5.04.02	Share Cost Issue	-	-29	-	-	-	-29
5.04.03	Options Granted Recognized	-	6,293	-	-	-	6,293
5.05	Total Comprehensive Income	-	-	-	-297,455	-130	-297,585
5.05.01	Profit for the Period	-	-	-	-297,455	-	-297,455
5.05.02	Other Comprehensive Income	-	-	-	-	-130	-130
5.07	Closing Balances	1,461,068	694,321	-	-608,421	170	1,547,138

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Individual financial statements – Statement of value added (In thousands of reais)

Account Code	Account Description	Current Year 01/01/2022 to 09/30/2022	Prior Year 01/01/2021 to 09/30/2021
7.01	Revenues	2,853,386	2,018,028
7.01.01	Gross Sales of Goods and Services	2,838,292	2,008,432
7.01.02	Other Revenues	15,094	9,596
7.02	Inputs Purchased from Third Parties	-1,664,671	-1,303,633
7.02.01	Cost of Sales and Services	-940,540	-717,239
7.02.02	Materials, Electric Power, Outside Services and Other Expenses	-715,710	-580,507
7.02.03	Impairment of Assets	-8,036	-5,392
7.02.04	Others	-385	-495
7.03	Gross Value Added	1,188,715	714,395
7.04	Retentions	-302,397	-273,505
7.04.01	Depreciation, Amortization and Depletion	-302,397	-273,505
7.05	Wealth Created by the Company	886,318	440,890
7.06	Wealth Received in Transfer	50,937	37,101
7.06.02	Financial Income	50,937	37,101
7.07	Total Wealth for Distribution	937,255	477,991
7.08	Wealth Distributed	937,255	477,991
7.08.01	Personnel	488,703	390,465
7.08.01.01	Salaries and Wages	461,980	364,781
7.08.01.03	Unemployment Compensation Fund (FGTS)	26,723	25,684
7.08.02	Taxes, Fees and Contributions	340,972	240,660
7.08.02.01	Federal	255,347	181,419
7.08.02.02	State	72,376	49,074
7.08.02.03	Municipal	13,249	10,167
7.08.03	Lenders and Lessors	205,346	144,321
7.08.03.01	Interest	148,119	96,349
7.08.03.02	Rentals	57,227	47,972
7.08.04	Shareholders	-97,766	-297,455
7.08.04.03	Retained Earnings / Profit for the Period	-97,766	-297,455

ZAMP S.A.**Consolidated financial statements – Statement of financial position – Assets
(In thousands of reais)**

Account Code	Account Description	Current Quarter	
		09/30/2022	Prior Year 12/31/2021
1	Total Assets	3,994,258	3,813,408
1.01	Current Assets	998,190	813,699
1.01.01	Cash and Cash Equivalents	18,136	111,590
1.01.02	Short-Term Investments	530,525	339,218
1.01.02.01	Short-Term Investments at Fair Value	530,525	339,218
1.01.02.01.03	Marketable Securities	530,525	339,218
1.01.03	Accounts Receivable	173,295	139,267
1.01.04	Inventories	178,493	142,767
1.01.06	Taxes Recoverable	63,554	44,053
1.01.08	Other Current Assets	34,187	36,804
1.01.08.03	Others	34,187	36,804
1.01.08.03.02	Advances Paid	11,000	9,178
1.01.08.03.04	Other Receivables	23,187	27,626
1.02	Non-Current Assets	2,996,068	2,999,709
1.02.01	Long-Term Receivables	201,274	196,452
1.02.01.10	Other Non-Current Assets	201,274	196,452
1.02.01.10.03	Judicial Deposits	44,398	41,171
1.02.01.10.04	Other Receivables	18,292	19,992
1.02.01.10.05	Taxes Recoverable	138,584	135,289
1.02.03	Property and Equipment	1,248,177	1,225,502
1.02.04	Intangible Assets	1,546,617	1,577,755
1.02.04.01	Intangible Assets	1,546,617	1,577,755
1.02.04.01.02	Right-of-use asset	800,162	836,407
1.02.04.01.03	Others Intangible Assets	746,455	741,348

ZAMP S.A.**Consolidated financial statements – Statement of financial position – Liabilities
(In thousands of reais)**

Account Code	Account Description	Current Quarter 09/30/2022	Prior Year 12/31/2021
2	Total Liabilities	3,994,258	3,813,408
2.01	Current Liabilities	851,410	761,350
2.01.01	Social and Labor Liabilities	161,220	106,648
2.01.02	Trade Payables	228,704	247,917
2.01.03	Taxes Payable	29,254	30,743
2.01.04	Loans and Financing	210,439	153,535
2.01.05	Other Current Liabilities	221,793	222,507
2.01.05.02	Others	221,793	222,507
2.01.05.02.04	Other Payables	29,836	26,475
2.01.05.02.05	Deferred revenue	19,255	13,805
2.01.05.02.06	Corporate Payables	17,602	22,122
2.01.05.02.08	Lease liabilities	155,100	160,105
2.02	Non-Current Liabilities	1,685,854	1,479,338
2.02.01	Loans and Financing	867,538	636,735
2.02.02	Other Payables	755,210	788,069
2.02.02.02	Others	755,210	788,069
2.02.02.02.03	Taxes Payable	4,752	6,445
2.02.02.02.04	Other Payables	-	17,388
2.02.02.02.05	Deferred revenue	4,604	5,874
2.02.02.02.06	Lease liabilities	745,854	758,362
2.02.03	Deferred Taxes	42,216	29,112
2.02.03.01	Deferred income tax and social contribution	42,216	29,112
2.02.04	Provisions	20,890	25,422
2.02.04.01	Provisions for tax, social security, labor and civil claims	20,890	25,422
2.03	Equity	1,456,994	1,572,720
2.03.01	Capital	1,461,068	1,461,068
2.03.02	Capital reserves	678,435	696,312
2.03.02.01	Goodwill on the Issuance of Shares	724,977	720,526
2.03.02.05	Shares in treasury	-46,542	-24,214
2.03.05	Retained losses	-682,573	-584,807
2.03.08	Other comprehensive income	64	147

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Consolidated financial statements – Statement of profit or loss (In thousands of reais)

Account Code	Account Description	Current quarter 07/01/2022 to 09/30/2022	Current Year 01/01/2022 to 09/30/2022	Prior quarter 07/01/2021 to 09/30/2021	Prior Year 01/01/2021 to 09/30/2021
3.01	Revenue from Sale of Goods and/or Services	908,647	2,593,134	709,978	1,840,419
3.02	Cost of Sales and/or Services	-325,841	-940,540	-258,221	-717,239
3.03	Gross Profit	582,806	1,652,594	451,757	1,123,180
3.04	Operating Expenses/Income	-582,367	-1,637,528	-470,479	-1,354,660
3.04.01	Selling Expenses	-498,714	-1,445,361	-414,603	-1,216,149
3.04.02	General and Administrative Expenses	-83,653	-192,167	-55,876	-138,511
3.05	Profit Before Financial Income (Expenses) and Taxes	439	15,066	-18,722	-231,480
3.06	Financial Income (Expenses), Net	-34,350	-99,727	-21,173	-60,582
3.06.01	Financial Income	23,368	48,927	12,643	36,250
3.06.02	Financial Expenses	-57,718	-148,654	-33,816	-96,832
3.07	Loss Before Income Tax and Social Contribution	-33,911	-84,661	-39,895	-292,062
3.08	Income Tax and Social Contribution	-853	-13,105	1,949	-5,393
3.08.02	Deferred	-853	-13,105	1,949	-5,393
3.09	Profit/(Loss) from Continuing Operations	-34,764	-97,766	-37,946	-297,455
3.11	Profit/ (Loss) for the Period	-34,764	-97,766	-37,946	-297,455
3.11.01	Attributable to Equity Holders of the Parent	-34,764	-97,766	-37,946	-297,455
3.99	Earnings per Share (Real / Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Registered Common (ON)	-0.12695	-0.357	-0.13842	-1.08508
3.99.02	Diluted Earnings per Share				
3.99.02.01	Registered Common (ON)	-0.12695	-0.357	-0.13842	-1.08508

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Consolidated financial statements – Statement of comprehensive income (loss) (In thousands of reais)

Account Code	Account Description	Current quarter 07/01/2022 to 09/30/2022	Current Year 01/01/2022 to 09/30/2022	Prior quarter 07/01/2021 to 09/30/2021	Prior Year 01/01/2021 to 09/30/2021
4.01	Profit for the Period	-34,765	-97,766	-37,946	-297,455
4.02	Other Comprehensive Income	114	-83	716	-130
4.03	Total Comprehensive Income for the Period	-34,651	-97,849	-37,230	-297,585
4.03.01	Attributable to Parent Company Shareholders	-34,651	-97,849	-37,230	-297,585

ZAMP S.A.**Consolidated financial statements – Statement of cash flows – Indirect method
(In thousands of reais)**

Account Code	Account Description	Current Year 01/01/2022 to 09/30/2022	Prior Year 01/01/2021 to 09/30/2021
6.01	Net Cash from Operating Activities	237,192	-31,196
6.01.01	Cash Provided from Operating Activities	441,143	112,326
6.01.01.01	Loss Before Income Tax and Social Contribution	-84,661	-292,062
6.01.01.02	Depreciation and Amortization of Property and Equipment and Intangible Assets	174,344	164,623
6.01.01.03	Provision for Bonuses	26,917	12,237
6.01.01.04	Interest, charges, exchange variation, monetary variation and APV on leases liabilities	128,606	68,106
6.01.01.05	Provision for Lawsuits	25,761	20,266
6.01.01.06	Result on disposal of fixed and intangible assets	9,974	5,507
6.01.01.07	Reversal for Impairment	-1,938	-115
6.01.01.08	Stock Options Cost	29,606	6,293
6.01.01.09	PDD and write-off of non-financial assets	2,974	16,162
6.01.01.10	Provision (Reversal) for Loss Inventories	1,507	2,427
6.01.01.11	Amortization of leases	128,053	108,882
6.01.02	Changes in Assets and Liabilities	-203,951	-143,522
6.01.02.01	Trade Receivables, Net	-37,002	-23,594
6.01.02.02	Inventories	-37,233	-3,203
6.01.02.03	Taxes Recoverable	-22,796	-44,832
6.01.02.04	Advances Paid	-1,822	1,472
6.01.02.05	Other Receivables and judicial deposits	2,912	-199
6.01.02.06	Suppliers and rents payable	-19,213	-36,802
6.01.02.07	Payroll and Social Charges	16,937	10,769
6.01.02.08	Corporate Payables	-4,520	-962
6.01.02.09	Taxes Payable	-1,746	949
6.01.02.10	Income Tax and Social Contribution Paid	-1,437	-
6.01.02.11	Deferred Revenue	4,180	-3,572
6.01.02.13	Other Payable	-14,073	7,718
6.01.02.14	Interest Expense on Loans and Financing	-57,845	-32,967
6.01.02.15	Legal Claims	-30,293	-18,299
6.02	Net Cash from Investing Activities	-366,198	124,579
6.02.02	Purchases of Property and Equipment	-183,983	-148,854
6.02.03	Purchases of Intangible Assets	-26,179	-33,345
6.02.05	(Investment) Redemption in Marketable Securities	-156,036	306,778
6.03	Net Cash from Financing Activities	35,552	-131,415
6.03.01	Cost of issuing shares	-	-29
6.03.04	Raising of loans and financings	350,000	-
6.03.05	Payment of loans and financing (principal)	-99,038	-
6.03.06	Costs on raising loan	-4,002	-
6.03.08	Payments of lease liabilities	-174,643	-131,386
6.03.09	Acquisition of Treasury Shares	-36,765	-
6.05	Increase (Decrease) in Cash and Cash Equivalents	-93,454	-38,032
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	111,590	219,670
6.05.02	Cash and Cash Equivalents at the End of the Period	18,136	181,638

ZAMP S.A.**Consolidated financial statements – Statement of changes in Equity 01/01/2022 to 09/30/2022
(In thousands of reais)**

Account Code	Account Description	Paid-up Capital	Capital Reserves, Options Granted and Treasury Shares	Profit reserves	earnings/accumulated	Retained losses	Other comprehensive income	Equity	Consolidated Equity
5.01	Opening Balances	1,461,068	696,312	-	-	-584,807	147	1,572,720	1,572,720
5.03	Adjusted Opening Balances	1,461,068	696,312	-	-	-584,807	147	1,572,720	1,572,720
5.04	Capital Transactions with Shareholders	-	-17,877	-	-	-	-	-17,877	-17,877
5.04.03	Options Granted Recognized	-	18,888	-	-	-	-	18,888	18,888
5.04.04	Treasury Shares Acquired	-	-36,765	-	-	-	-	-36,765	-36,765
5.04.08	Granted Options Exercised	-	-14,437	-	-	-	-	-14,437	-14,437
5.04.09	Treasury Shares Ceded	-	14,437	-	-	-	-	14,437	14,437
5.05	Total Comprehensive Income	-	-	-	-	-97,766	-83	-97,849	-97,849
5.05.01	Profit for the Period	-	-	-	-	-97,766	-	-97,766	-97,766
5.05.02	Other comprehensive income	-	-	-	-	-	-83	-83	-83
5.07	Closing Balances	1,461,068	678,435	-	-	-682,573	64	1,456,994	1,456,994

ZAMP S.A.

Consolidated financial statements – Statement of changes in Equity 01/01/2021 to 09/30/2021 (In thousands of reais)

Account Code	Account Description	Paid-up Capital	Capital Reserves, Options Granted and Treasury Shares	Profit Reserves	Earnings/Accumulated	Retained Losses	Other Comprehensive Income	Equity	Consolidated Equity
5.01	Opening Balances	1,461,068	688,057	-	-310,966	300	1,838,459	1,838,459	
5.03	Adjusted Opening Balances	1,461,068	688,057	-	-310,966	300	1,838,459	1,838,459	
5.04	Capital Transactions with Shareholders	-	6,264	-	-	-	6,264	6,264	
5.04.02	Share Cost Issue	-	-29	-	-	-	-29	-29	
5.04.03	Options Granted Recognized	-	6,293	-	-	-	6,293	6,293	
5.05	Total Comprehensive Income	-	-	-	-297,455	-130	-297,585	-297,585	
5.05.01	Profit for the Period	-	-	-	-297,455	-	-297,455	-297,455	
5.05.02	Other Comprehensive Income	-	-	-	-	-130	-130	-130	
5.07	Closing Balances	1,461,068	694,321	-	-608,421	170	1,547,138	1,547,138	

ZAMP S.A.**Consolidated financial statements – Statement of value added
(In thousands of reais)**

Account Code	Account Description	Current Year 01/01/2022 to 09/30/2022	Prior Year 01/01/2021 to 09/30/2021
7.01	Revenues	2,853,386	2,018,028
7.01.01	Gross Sales of Goods and Services	2,838,292	2,008,432
7.01.02	Other Revenues	15,094	9,596
7.02	Inputs Purchased from Third Parties	-1,664,842	-1,303,797
7.02.01	Cost of Sales and Services	-940,540	-717,239
7.02.02	Materials, Electric Power, Outside Services and Other Expenses	-715,710	-580,507
7.02.03	Impairment of Assets	-8,036	-5,392
7.02.04	Others	-556	-659
7.03	Gross Value Added	1,188,544	714,231
7.04	Retentions	-302,397	-273,505
7.04.01	Depreciation, Amortization and Depletion	-302,397	-273,505
7.05	Wealth Created by the Company	886,147	440,726
7.06	Wealth Received in Transfer	51,108	37,265
7.06.02	Financial Income	51,108	37,265
7.07	Total Wealth for Distribution	937,255	477,991
7.08	Wealth Distributed	937,255	477,991
7.08.01	Personnel	488,703	390,465
7.08.01.01	Salaries and Wages	461,980	364,781
7.08.01.03	Unemployment Compensation Fund (FGTS)	26,723	25,684
7.08.02	Taxes, Fees and Contributions	340,972	240,660
7.08.02.01	Federal	255,347	181,419
7.08.02.02	State	72,376	49,074
7.08.02.03	Municipal	13,249	10,167
7.08.03	Lenders and Lessors	205,346	144,321
7.08.03.01	Interest	148,119	96,349
7.08.03.02	Rentals	57,227	47,972
7.08.04	Shareholders	-97,766	-297,455
7.08.04.03	Retained Earnings / Profit for the Period	-97,766	-297,455

MESSAGE FROM THE MANAGEMENT

For the second consecutive quarter, we have been able to operate our Burger King and Popeyes brands in a scenario closer to normality. Even though restrictive measures and, consequently, urban mobility restrictions were not imposed throughout the third quarter, our traffic has not yet resumed to pre-pandemic levels. We believe this is the result of changes that we understand to be temporary, such as more people working from home; the lack of relevant new releases in the movie industry, which is an important lever for traffic and customer permanence at the malls, where we concentrate most of our operation; and the macro scenario that is still unfavorable but is beginning to show signs of improvement.

We continue to invest in bold and well-targeted innovations in both brands, which has contributed to boost sales and ensure greater operating leverage of our assets. In the Burger King brand, we had important launches, such as the BK Original and BK Original Cheddar, CBK and Loud desserts. During the quarter, Burger King won another important recognition by earning the NPS Awards seal, for standing out in the restaurant market in the indicator and the first in the QSR segment. We were also nominated for the Reclame Aqui Award, which rewards Brazilian companies with the most efficient service and the best reputations.

Our Popeyes brand continues to offer experimentation and gain customer loyalty, with more consumers visiting our restaurants and trying our iconic products. We adopted co-branding strategies through the "Friendship Week" and "Siblings' Day" campaigns, which proved to be a great success, contributing to the continuous effort of building the Popeyes brand as a reference in the Brazilian poultry market. The brand benefits from all lessons learned with BK and already has more than 33% of its sales made through digital channels.

Our restaurant opening pace accelerated compared to previous quarter, with 8 new units opened between our two brands, including a combined Ghost Kitchen, which reinforces our ability to innovate in order to capture opportunities in a usually traditional expansion model. Our portfolio will continue to expand through the Free-Standing Burger King stores and Food Courts for Popeyes, but we will evaluate how Ghost Kitchens can play an additional role in building our portfolio.

Our technology fronts, which we have put so much energy into over the last four years, continue to bring important results. In the quarter, our loyalty program reached 8.7 million users, already accounting for 33% of the Company's total revenue – this is Latin America's largest restaurant loyalty program. Our CRM has already reached the milestone of 14.4 million registered users, which provides us with information to increasingly implement a more assertive pricing strategy. Our app continues to make progress in number of downloads, offering new features, relevance and recurrence. Hence, we currently have the best rated app for restaurant industry in Brazil, both for Android and IOS. Lastly, we were able to shift most of our delivery volume to an operating model that gives us larger scale, greater access to data and improved profitability.

We ended the quarter pleased with the direction our company has taken and remain focused on regaining sales, expanding our restaurants, and being diligent in capital allocation. We believe our current result supports our growth plans for the future and we are confident we will deliver our strategic plans for 2022 and coming years.

ZAMP TEAM

Consistent gross margin increase and sales recovery leads ZAMP to record LTM sales and operating income.

3Q22 x 3Q21 PERFORMANCE:

- Net operating revenue stood at **R\$908.6 million**, up by **R\$198.6 million**;
- Same-store sales were **+21.5% for BKB** and **+32.7% for Popeyes**;
- Digital channels (Delivery, Totem and App) revenue **increased by 28.4%**, accounting for **33.1%** of the Company's sales;
- In 3Q22, proprietary and hybrid delivery accounted for **68.9% of the delivery channel's sales share**;
- Loyalty program reaches **8.7 million users in** 3Q22, already accounting for **33% of** the Company's sales;
- Adjusted EBITDA (with IFRS) of **R\$130.5 million**, up by **+52.8% vs 3Q21** and Adjusted EBITDA Margin of **14.4%**. Excluding the non-recurring effects of the Tender Offer, Adjusted EBITDA would be **R\$134.4 million**.
- Adjusted EBITDA (ex-IFRS) of **R\$71.5 million**, up by **+33.7 million** and margin EBITDA Ajustada (ex-IFRS) of **7.9%**;
- Gross Margin of **64.1%** in 3Q22, **the Company's best historical performance**;
- Operating cash generation of **R\$111.9 million**, up by **R\$27.2 million** vs 3Q21;
- **904 BURGER KING® restaurants** and **54 POPEYES® restaurants** by the end of 3Q22, with general opening of 8 restaurants.
- Repurchase of 1 million additional shares to the plan, totaling 5.9 million;
- On August 1, 2022, MC Brazil F&B Participações S.A. presented a voluntary **public tender offer (TO) for the acquisition of control of ZAMP S.A.** aiming to acquire 45.15% of the Company's shares, with the goal of holding 50.10% of its capital stock; The Notice was revoked by Mubadala on September 23, 2022.



Due to the publication of the Public Notice, the vesting periods provided for in the Stock Concession Plans of the Company's executives were brought forward. The impact on the Company's results in 3Q22 was **R\$16.3 million**, of which **R\$12.6** in shares and **R\$3.7** in charges, in addition to additional expenses related to financial and legal advisory services of approximately **R\$3.9 million**, totaling non-recurring expenses of **R\$20.2 million**.

LTM PERFORMANCE:

- LTM net operating revenue of R\$3,505 million, **a new historical revenue record**; and
- LTM Adjusted EBITDA ended the period at R\$535.5 million, **a new record in the Company's history**.

SUBSEQUENT EVENTS:

- Since October 26, 2022, the Company's shares have been traded in the stock exchange under the **new ticker "ZAMP3"**, replacing "BKBR3"; the Company's trading is "ZAMP S.A.", replacing "BK BRASIL" and the ISIN code is "BRZAMPACNOR5".

FINANCIAL HIGHLIGHTS - R\$ MILLION (CONSOLIDATED)	3Q22	3Q21	VAR%
NET OPERATING REVENUE	908.6	710.0	28.0%
ADJUSTED EBITDA	130.5	85.4	52.8%
% OF NET OPERATING REVENUE	14.4%	12.0%	240bps
EBITDA ADJUSTED EX-IFRS 16	71.5	38.3	86.8%
% OF NET OPERATING REVENUE	7.9%	5.4%	250bps
EBITDA ADJUSTED EX-OPA	134.35	-	0.0%
NET INCOME (LOSS)	(34.8)	(37.9)	8.2%
NET INCOME (LOSS) EX-IFRS 16	(30.4)	(33.6)	9.5%
GROSS DEBT	1.078.0	832.7	29.5%
NET DEBT	529.3	346.9	52.6%
SHAREHOLDERS' EQUITY	1.457.0	1.547.1	-5.8%
NET OPERATING REVENUE 	857.0	669.8	669.8
GROSS PROFIT	546.0	406.8	34.2%
GROSS MARGIN	63.7%	60.7%	300bps
SSS	21.5%	6.9%	1460bps
NET OPERATING REVENUE 	40.3	28.4	41.8%
GROSS PROFIT	25.5	16.6	54.3%
GROSS MARGIN	63.3%	58.2%	510bps
SSS	32.7%	48.8%	-1610bps
OPERATIONAL HIGHLIGHTS	3Q22	3Q21	VAR.
# OF RESTAURANTS	958	927	31
OWNED RESTAURANTS			
# OWNED RESTAURANTS BEGINNING OF PERIOD	740	716	24
BURGER KING® RESTAURANT OPENINGS	3	6	(3)
BURGER KING® RESTAURANT CLOSINGS	-	-	-
ACQUISITION / SAFE OF BURGER KING® RESTAURANT BUSINESSES	-	-	-
POPEYES® RESTAURANT OPENINGS	1	-	1
# OWNED RESTAURANTS END OF PERIOD	744	722	22
FRANCHISEES RESTAURANTS			
# FRANCHISEES RESTAURANTS BEGINNING OF PERIOD	210	203	7
BURGER KING® RESTAURANT OPENINGS	4	2	2
BURGER KING® RESTAURANT CLOSINGS	-	-	-
ACQUISITION / SAFE OF BURGER KING® RESTAURANT BUSINESSES	-	-	-
# FRANCHISEES RESTAURANTS END OF PERIOD	214	205	9

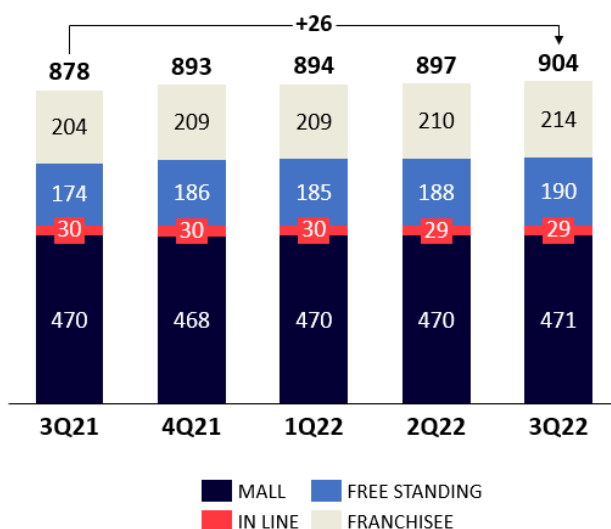
OPERATIONAL PERFORMANCE:

Restaurant Chain

Throughout 3Q22, the Company **opened 8 restaurants**, of which 4 are company-owned and 4 are franchise restaurants. We remain with a strong expansion pipeline, which, in 2022, is concentrated in 4Q22.

BURGER KING® System

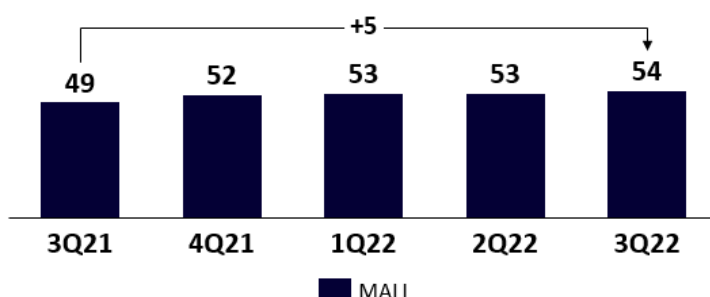
In 3Q22, we **opened 2 company-owned Free-Standing BURGER KING® restaurants, 1 company-owned cobranded Ghost Kitchen* restaurant and 4 franchise restaurants**. Therefore, the BURGER KING® system ended 3Q22 with **904 stores**.



*The Stores of Ghost Kitchen’s model are contabilized in cluster of “Mall”.

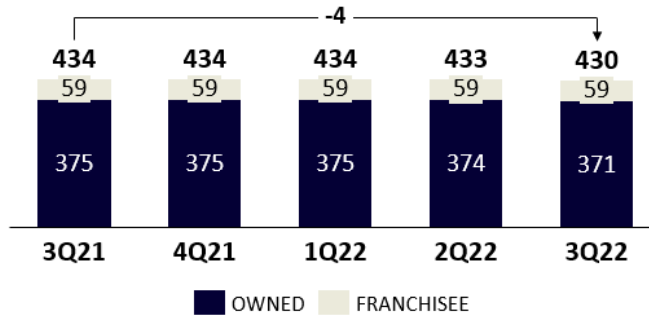
POPEYES® System

The POPEYES® system opened one more **Ghost Kitchen store**, ending the quarter with 54 own units, all of which are company-owned and located in the states of São Paulo and Rio de Janeiro. Like in the Burger King system, the strong expansion pipeline is focused on 4Q22 and will include new capital cities across Brazil.



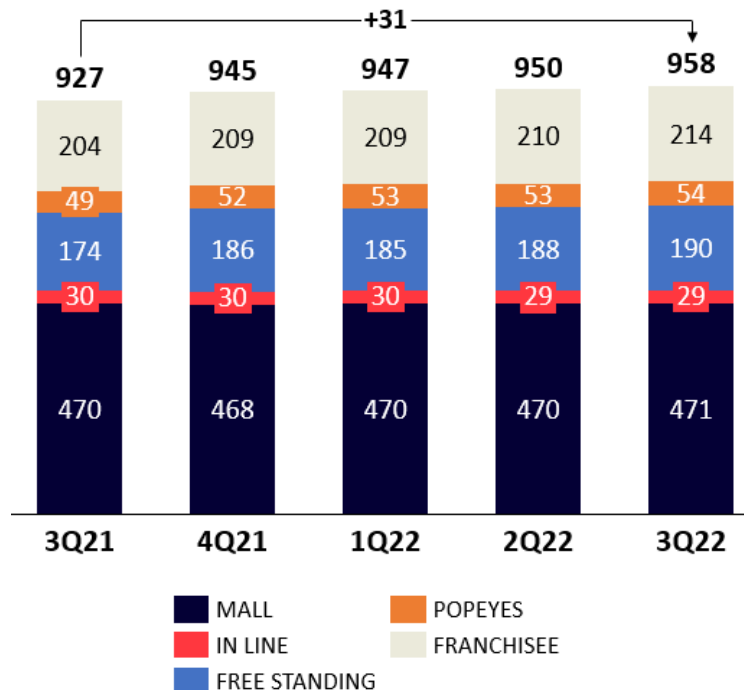
BURGER KING® dessert centers

In addition to the 904 restaurants, the BURGER KING® system ended the quarter with **430 dessert centers**, closing **3 units in 3Q22**.



Total restaurant chain

Therefore, the Company ended 3Q22 with a total of **958 restaurants**, of which **744 are company-owned** BURGER KING® and POPEYES® restaurants and **214** are BURGER KING® **franchises**.

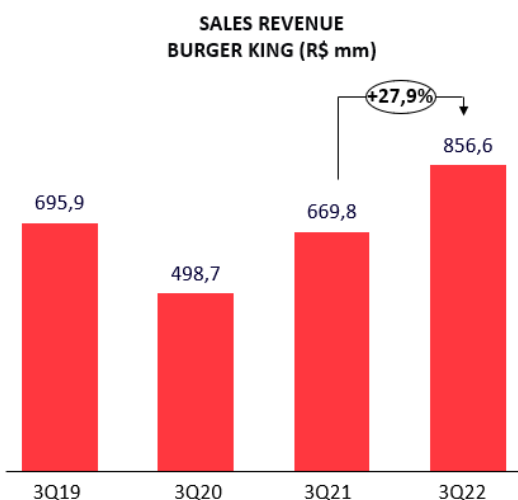


FINANCIAL PERFORMANCE:

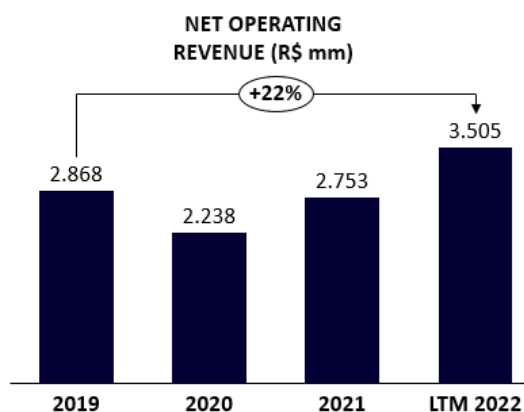
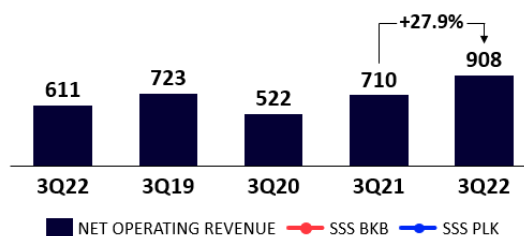
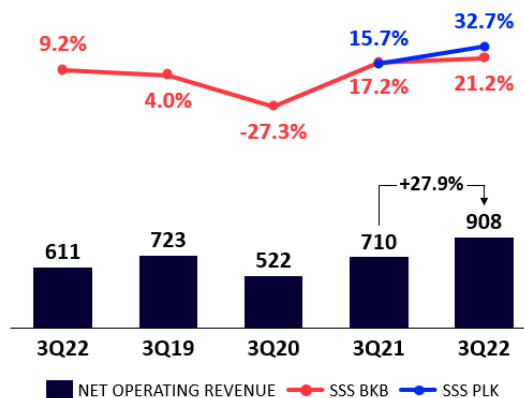
Net operating revenue

In the quarter, the Company's net operating revenue reached **R\$908.6 million**, up by **+28%** vs 3Q21. In the last 12 months, the Company achieved a **new revenue record high**, reaching **R\$3.5 billion** in net sales, **22%** up over 2019, before the Covid pandemic.

The Company's operating scenario continues to be marked by a dynamic in which traffic for the quarter has already surpassed pre-pandemic levels on weekends, however on weekdays, specifically Monday through Thursday, we continue to record substantially lower traffic. We believe there are 3 specific reasons for this performance: 1) **Share of corporate traffic**, we are beginning to see this trend increase as people are returning to work at the office more times in the week; 2) **Movie theaters** - movie releases are still well below the industry's potential but show signs of acceleration during 2023 and 3) **Macro scenario** that is starting to show signs of improvement. Even in the midst of this scenario, in the last twelve months, we posted the Company's highest revenue level, up by 22% over 2019, in a consolidated view, and +6% vs the LTM of the previous quarter.



NET OPERATING REVENUE (R\$ MM)
COMPARABLE SALES GROWTH IN SAME RESTAURANTS (%)



As shown in the chart on the left, Burger King's sales revenue has been consistently increasing and is already **27.9% above 3Q21** and **23.1% above 3Q19**.

In 3Q22, the Company reached **positive SSS of 21.5% for BK and 32.7% for POPEYES**. This recovery also reinforces a consolidation trend not only of BK, but also of PLK in the Brazilian QSR market in their respective segments - just as industry data indicate.

Also this quarter, we had some important launches that brought traffic and sales to our restaurants, such as: **BK Original, BK**

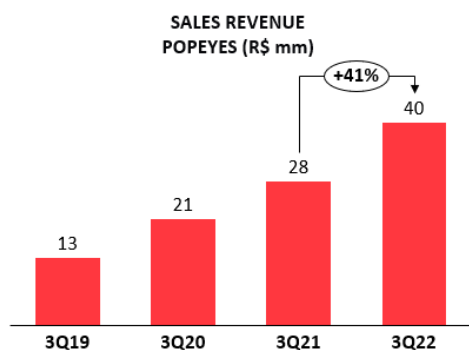
Original Cheddar and CBK. These innovations launched during the year are an important pillar of our Company's leading position in the QSR industry, and we have seen important impacts on our brands and results.

We also began our co-brand strategy with the **Friendship Week** (*Semana da Amizade*) and the **Siblings' Day** (*Dia do Irmão*), when we invited our customers to experience the best of our brands, through a dynamic of purchasing at Burger King restaurants and picking up the items in both our restaurants. **The combo delivered the best of BK's flame-grilled barbecue with Popeyes' famous juicy 12-hour marinated chicken.** Thus, encouraging awareness, traffic and experimentation on both brands. These and other initiatives boosted our sales, leading us to record **revenue above 2Q22 and pre-pandemic figures.**



This quarter, Burger King won another important recognition. The NPS Awards (the annual survey on top food brands) highlights Burger King as the company with the highest and most qualified rating in the QRS category. The brand won **the NPS Awards seal** for being the market highlight in the indicator and the first company in the QSR segment. For the first time, we were also nominated for the **Reclame AQUI Award**, which rewards Brazilian companies with the **most efficient customer service** and best reputation.

Our **Popeyes** brand continues to offer experimentation and gain customer loyalty, with more consumers visiting our restaurants and trying our iconic products. Our digitalization strategy and service quality are important trial and sales growth drivers, which led us to an **SSS of +32.7%**. This quarter, we also reached our highest level of brand experimentation in São Paulo and Rio de Janeiro, according to the Kantar Institute and had **ZAMP's first festival operation.** Popeyes was present at the Coala Festival, one of the main music festivals in the city of São Paulo.



We have seen a significant **growth in the poultry segment**, and we believe we are well positioned to capture growth opportunities. Our sales revenue has increased significantly since the beginning of our operations, reaching **R\$40 million in 3Q22**, with our restaurants still in the maturation stage. This leads us to an average annualized sales per restaurant of approximately R\$3 million, which already places us among the leading food court operations at malls in Brazil.

As reported in our expansion, in 3Q22, we opened **our first Ghost Kitchen operation for Popeyes**, which projects the expansion of our digital sales in the Rio de Janeiro region. We continue with a **strong expansion plan** for other states to be announced by the Company in 4Q22.

Sales Digitalization

Digital sales, represented by delivery, totem and app (mobile), totaled R\$297.1 million, up by 28.4% vs 3Q21, accounting for 33.1% of the Company's revenue. This increase mainly stems from sales made via totem and app (mobile), which grew by 41.6% and 165.5% vs 3Q21, respectively.

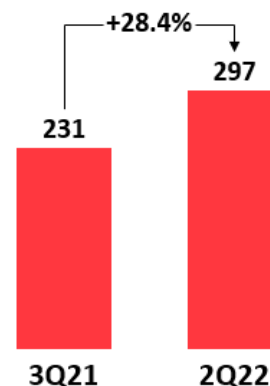
During 3Q22, we reached 549 stores with self-ordering kiosks, which represents more than 58.7% of our operation using this technology and 17% of the Company's total revenue. Throughout the year, we will continue to open restaurants featuring self-ordering kiosks, in line with our digitalization strategy. We currently rely on five 100% digital stores, without cashiers. This operation model is also part of our expansion plan for the year.

In line with our digitalization strategy and the ESG commitments we undertook in 2021, we began the implementation of sustainable self-ordering totems in new and renovated stores. The totems are made from used pet bottles and follow our commitment to have 100% of new equipment or replacements using eco-efficient technologies.

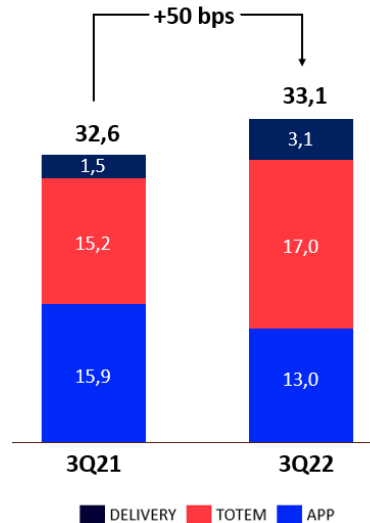
Delivery, which is another important growth avenue, accounted for 13% of the Company's total sales in the period. We ended the quarter with 486 company-owned stores operating via the delivery channel. Moreover, in 3Q22, proprietary and hybrid delivery accounted for 68.9% of the delivery channel's sales share. We have been able to make this transition while maintaining high operational standards, which allows us to accelerate this avenue that is more profitable and gives us greater geographic reach. It is also worth mentioning that in 3Q22 we launched our Popeyes proprietary delivery, in line with our digital strategy for the brand.

Our CRM closed 3Q22 with 14.4 million registered users and 38% of sales were carried out by identified customers, up by 2pp year-on-year. This front enables us to learn more about our consumers and carry out increasingly customized initiatives, such as improving the efficiency in our media investments in outsourced or proprietary channels - push, email, etc. - based on identified sales data; monthly follow-up of indicators such as frequency, average ticket and CMV by customer cluster; and follow-up of new KPIs such as Same Customer Sale,

DIGITAL CHANNELS SALES (R\$ MM)



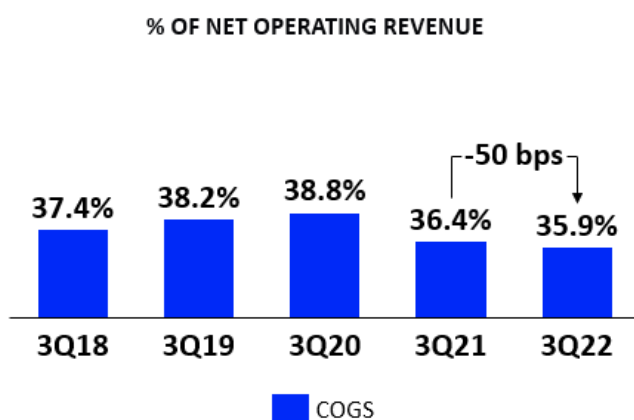
GROWTH AND REPRESENTATIVITY (%) OF DIGITAL SALES OVER TOTAL REVENUE



which addresses total spending in the same customer base over the years – indicators that have had excellent performance and show that we are on the right track with this initiative.

Clube BK, our Burger King loyalty program that is an essential part of this CRM strategy, grew **25% quarter-on-quarter**, reaching **8.7 million registered users by the end of 3Q22** – in September, the program also reached the incredible milestone of **1 billion points issued**. Thanks to the increase in frequency and spending observed among customers participating in the program, we have noticed that this group contributes significantly to the Company's average sales growth.

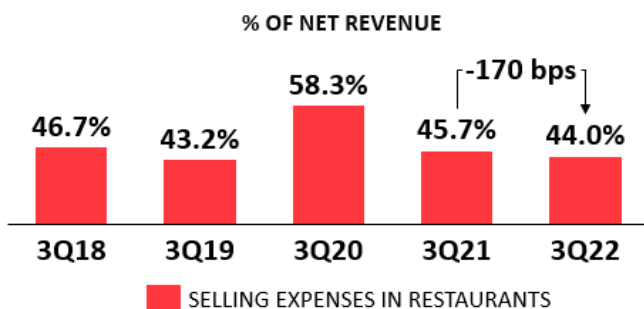
Cost of goods sold



Cost of goods sold (COGS) stood at **35.9%** of 3Q22 revenue, a **50bps drop** versus 3Q21, and the Company's **best historical performance**. As we have been informing in previous earnings releases, the Company has managed to maintain the **balance in sales recovery, with gross margin gains**. We have been able to reach these gross margin levels due to the combination of three pillars: i) **revenue management**;

ii) **strategic sourcing**, by renegotiating existing contracts, setting up new long-term partnerships and, thus, achieving relevant reductions to keep our **costs under control**, even with an inflationary scenario that, despite the recent cooling, remains challenging; and iii) **data**, with more and more knowledge about our users, we were able to reduce our exposure to massive discounts and therefore be more assertive in our commercial strategy. As leaders, we have seen the market become more rational in this environment.

Selling expenses



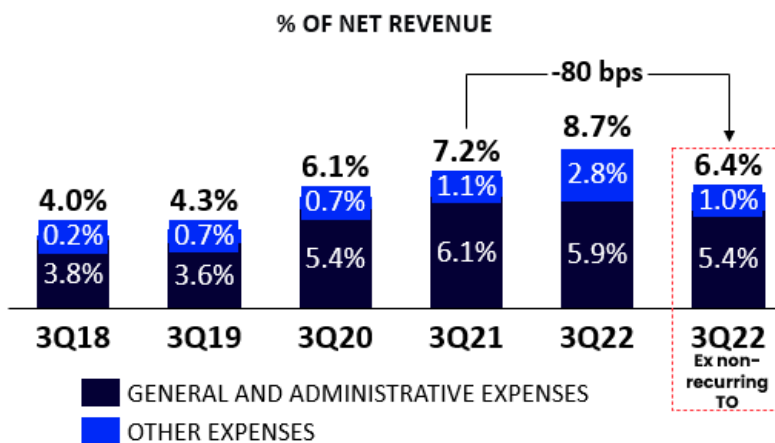
Selling expenses at the restaurants, excluding depreciation and amortization, represented **44% of 3Q22 revenue**, a **170 bps drop** compared to 3Q21.

We keep on using our digitalization strategy to be increasingly more efficient in the personnel line, combining cost reduction with positive experiences as mentioned above. We made important progress in negotiating occupancy contracts – in order to mitigate the increase in the IGPM and other correction rates over the

last few quarters. We continued to invest on the utilities front, which has enabled us to reduce the cost of gas (migrating from NG to LPG, renegotiating tariffs), water (telemetry, implementation of reuse systems) and electricity (air conditioning automation, telemetry, distributed generation, wholesale energy market, among others). Moreover, with the advance of our proprietary and hybrid delivery, we were able to significantly reduce our take rate expenses. Finally, we maintained our discipline to have good control over discretionary expenses, which contributes to operational leverage.

Total general and administrative expenses

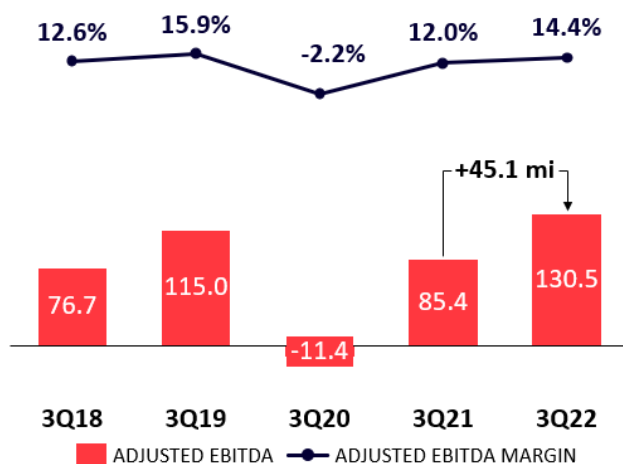
General and administrative expenses, excluding depreciation and amortization, represented **8.7% of net revenue for the quarter, up by 150 bps** vs. 3Q21. Throughout the quarter, some non-recurring expenses impacted our G&A, e.g., expenses with legal and financial advisors during the Tender Offer (TO) process and the prepayment of shares of some shareholders eligible to the Company’s Stock Awards Plans, according to the prepayment forecasts provided for in the respective Plans, in view of the completion, or not, of the Tender Offer. Excluding such non-recurring effects, which amount to approximately R\$20.2 million, **expenses would represent 6.4% of net revenue and a 77 bps drop versus 3Q21**. We are prepared to support the Company’s growth through this new cycle ahead.



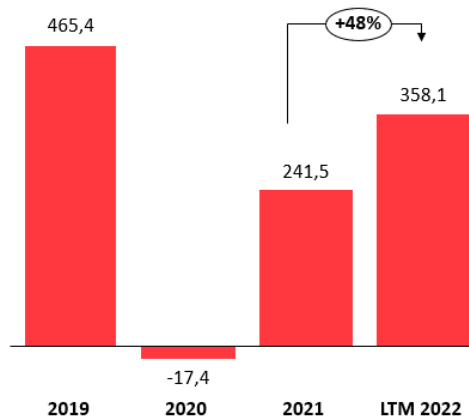
Adjusted EBITDA

Adjusted EBITDA stood at **R\$130.5 million, up by R\$45.1 million versus 3Q21** and **R\$15.5 million up on 3Q19**. In the last twelve months, our Adjusted EBITDA **came to R\$533.5 million, a new historical record for the Company**. This result stems from the resumption of sales pace, a significant increase in gross margin, digital transformation, coupled with discipline in cost and expenses control.

ADJUSTED EBITDA AND ADJUSTED EBITDA MARGIN (R\$ mm e %)



ADJUSTED EBITDA LTM (R\$ mm)



EBITDA - R\$ MILLION

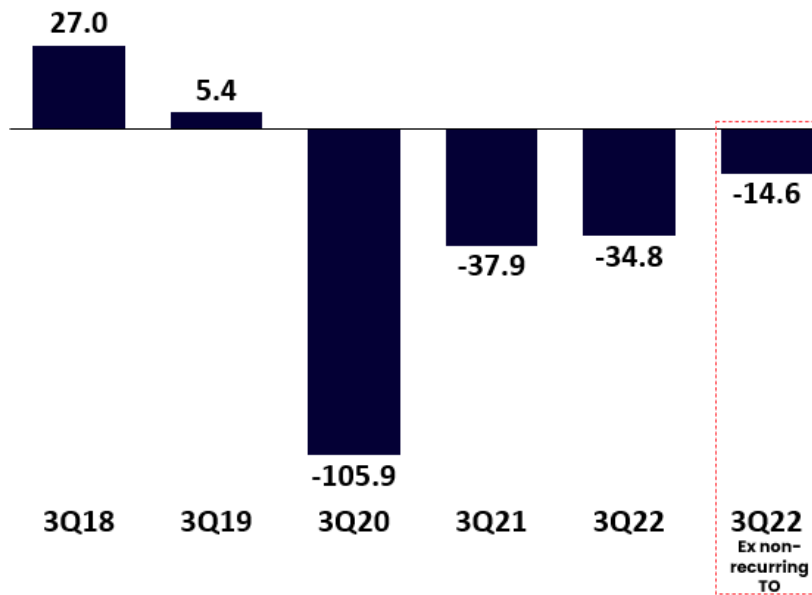
	3Q22	3Q21	VAR %	3Q22 (ex-IFRS 16)	3Q21 (ex-IFRS 16)	VAR %
NET INCOME (LOSS) FOR THE PERIOD	(34.8)	(37.9)	8.2%	(30.4)	(33.6)	9.5%
(+) FINANCIAL INCOME (LOSS)	34.4	21.2	62.3%	12.0	6.3	90.5%
(+) DEPRECIATION AND AMORTIZATION	103.8	95.3	8.9%	60.5	56.4	7.3%
(+/-) INCOME TAX AND SOCIAL CONTRIBUTION	0.9	(1.9)	147.4%	3.1	0.3	933.3%
EBITDA	104.3	76.7	36.0%	45.2	29.4	-53.7%
<i>EBITDA MARGIN</i>	<i>11.5%</i>	<i>10.8%</i>	<i>70bps</i>	<i>5.0%</i>	<i>4.1%</i>	<i>90bps</i>
(+) OTHERS EXPENSES	2.9	1.5	93.3%	2.9	1.5	93.3%
(+) COST OF STOCK OPTION PLAN	22.5	2.0	1025.0%	22.5	2.0	1025.0%
(+) MERGE AND ACQUISITION EXPENSES	0.0	4.0	-100.0%	0.0	4.0	-100.0%
(+) PRE-OPERATING EXPENSES	0.8	1.4	-42.9%	0.8	1.4	-42.9%
ADJUSTED EBITDA	130.5	85.4	52.8%	71.5	38.3	86.7%
<i>ADJUSTED EBITDA MARGIN</i>	<i>14.4%</i>	<i>12.0%</i>	<i>240bps</i>	<i>7.9%</i>	<i>5.4%</i>	<i>250bps</i>

Our ex-IFRS16 Adjusted EBITDA, came to **R\$71.5 million** by the end of 3Q32, an **increase of almost 87%** year-on-year.

Net income (loss)

In 3Q22, the Company recorded loss of **R\$34.8 million**, an **improvement of almost R\$3 million compared to 3Q21** or **R\$ 14.6 million** ex TO.

Moreover, based on CPC 32 – as regards tax losses and negative base of social contribution balances – up to September 30, 2022, the Company did not record deferred taxes calculated on these amounts.



RELATIONSHIP WITH INDEPENDENT AUDITORS:

In compliance with CVM Instruction No. 381/2003 and Circular Letter SNC/SEP No. 01/2007, the Company informs that until September 30, 2022, the independent auditor (PricewaterhouseCoopers Auditores Independentes Ltda. (PwC)), did not provide additional services to contractors for external audit services.

The Company and its joint ventures adopt as a formal procedure to consult the independent auditors, to ensure that the performance of other services will not affect the independence and objectivity required to perform independent audit services. The Company's policy in the hiring of independent auditors' services ensures that there is no conflict of interests, loss of independence or objectivity.

In the hiring of such services, the policies adopted by the Company are based on principles that preserve the auditor's independence. These principles, according to internationally accepted standards, are: (a) the auditor cannot audit his own work; (b) the auditor cannot function as a part of management in his client, and (c) the auditor cannot serve in an advocacy role for his clients.

Board of Executive Officers ZAMP S.A.

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)



Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

1. Operations

ZAMP S.A. (“ZAMP” or the “Company”) is a publicly-held corporation established in Brazil, with its head office at Alameda Tocantins, 350 - Alphaville - Barueri - SP,. It is listed on B3 S.A. - Brasil, Bolsa, Balcão under ticker symbol “ZAMP3”, engaged in: (i) the development and the operation of “Burger King” and “Popeyes” restaurants in Brazil; (ii) the provision of advisory and support services to “Burger King” restaurants in Brazil; (iii) sale, import and export of products related to the aforementioned activities; and (iv) the holding of equity interests in other companies that develop the activities above in Brazil, as a partner or shareholder.

In May 2022, upon amendment to the by-laws approved in Extraordinary General Meeting, the Company name was changed from BK Brasil Operação e Assessoria a Restaurantes S.A. to ZAMP S.A. Also, the Company will maintain its shareholders and the market informed on any significant updates related to this change through its usual disclosure channels.

Voluntary Public Offer (OPA) for Acquisition of Control of Zamp S.A.

As reported in a Material Fact notice issued on August 1, 2022, MC Brazil F&B Participações S.A. made a voluntary public offer for acquisition of control of ZAMP S.A (OPA). Following an analysis of business plans and future prospects, MC Brazil F&B Participações S.A. offered to purchase 45.15% of the Company’s shares increasing its interest to 50.10% of its capital.

The Company’s Board of Directors, in accordance with the Novo Mercado regulation, Bylaws and CVM Resolution 85, assessed, together with its independent financial and legal advisors, the terms of the Proposal and the impacts of the OPA on the Company and its investors. On August 17, 2022, a Material Fact notice was issued advising that the Board of Directors had declined the Offer. The Material Fact notice of August 22, 2022 advised that the shareholders representing 20.44% of the Company’s capital had not expressed an interest in proceeding with the OPA.

On August 31 and September 12, 2022, the Company published the letter from Restaurant Brands International Inc. (RBI), advising of the potential early termination of the Master Franchise agreement with ZAMP S.A covering the BK and PLK brands should the OPA be successfully completed.

On September 22, 2022, the Company disclosed the letter from RBI, owner of the BK and PLK brands, which mentions the request for additional information from the Offeror and noting that some of the Offeror’s affiliates are engaged in competing activities. Therefore, pursuant to the Master Franchise agreements, it was not possible to grant the waiver requested by the Offeror.

On September 23, 2022, the Company notified the market that it had rejected the OPA, in view of effects on its existing business, in particular the potentially adverse impact cause by the termination of the franchise agreements.

The terms and conditions of the Offer are consistent with the applicable regulations as detailed the Material Facts notices published by the Company during 2022.

As a result of the OPA, the Company’s general and administrative expenses (Note 23) increased mainly as a result of the early vesting of the Share-based Compensation Plan, and additional expenses contracted for specialized financial advisory services.

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

1. Operations--Continued**a) Burger King Operation**

The right to operate the “Burger King” restaurants was obtained through a “Master Franchise” agreement entered into with Burger King Corporation (“BKC”) on July 9, 2011. The restaurant operation rights have a term of twenty years, renewable for another twenty years if the parties agree to do so (Note 17).

The Company obtained from Restaurant Brands International (RBI), owner of the Burger King brand, a franchise for 20 years counted from each store’s opening date. At the time each store is opened, an amount ranging from US\$ 5 thousand to US\$ 45 thousand is paid in a single installment as a Franchise Fee, depending on the store model. Royalties of 5% are also paid on the net monthly revenue of the stores, as well as a contribution to a marketing fund at the rate of 5% of net sales.

As at September 30, 2022 and December 31, 2021, the Company had 690 and 684 company-owned stores, distributed as follows:

	<u>09/30/2022</u>	<u>12/31/2021</u>
State of Alagoas	4	4
State of Bahia	14	14
State of Ceará	14	14
Federal District	10	10
State of Espírito Santo	13	13
State of Goiás	22	22
State of Maranhão	5	5
State of Mato Grosso	5	5
State of Mato Grosso do Sul	4	4
State of Minas Gerais	51	51
State of Pará	7	7
State of Paraíba	5	5
State of Pernambuco	17	17
State of Piauí	2	2
State of Paraná	45	43
State of Rio de Janeiro	100	99
State of Rio Grande do Norte	3	3
State of Rio Grande do Sul	39	39
State of Santa Catarina	4	4
State of Sergipe	6	6
State of São Paulo	320	317
Total Stores	<u>690</u>	<u>684</u>

b) Popeyes Operation

The right to operate restaurants under the “Popeyes” brand was obtained through a “Master Franchise” agreement entered into with Popeyes Louisiana Kitchen (PLK) on March 20, 2018. By signing these agreements, ZAMP acquired the exclusive right of developing and operating restaurants in Brazil through its own operation or franchisees under the POPEYES® brand for a twenty-year period, which may be renewed for an equal term, in the event the parties are interested (Note 17).

The Company obtained from RBI, owner of the Popeyes brand, a franchise for a 20-year term counting from each store’s opening date. For the opening of each store, the amount of US\$ 40 thousand is paid in a single installment as a Franchise Fee. In addition, royalties and the contribution to the marketing fund have rates similar to those applicable to the BURGER KING® brand in Brazil.

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)



Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

1. Operations--Continued

As at September 30, 2022, the Company had 54 company-owned stores (52 company-owned stores as at December 31, 2021), of which 46 are in the State of São Paulo and 8 in the State of Rio de Janeiro (45 stores in São Paulo and 7 stores in Rio de Janeiro as at December 31, 2021).

2. Significant accounting policies

The individual and consolidated interim financial information was prepared consistently with the accounting policies described in Note 2 to the annual individual and consolidated financial statements for the year ended December 31, 2021, and remains valid.

Accordingly, the Company's individual and consolidated interim financial information does not include all the notes and disclosures required by applicable standards for annual individual and consolidated financial statements and, therefore, the respective financial information should be read in conjunction with such annual individual and consolidated financial statements. Based on the judgment and assumptions adopted regarding the materiality and changes that should be disclosed in the notes to the financial statements, this interim financial information includes selected notes and does not include all the notes presented in the annual financial statements, as allowed by Circular Letter 03/2011 issued by the Securities and Exchange Commission of Brazil (CVM).

The Company's individual and consolidated financial information, contained in the Quarterly Information Form (ITR) for the nine-month period ended September 30, 2022, was prepared in accordance with *CPC 21 (R1) - Demonstrações Intermediárias* and International Accounting Standard (IAS) 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) and presented consistently with CVM rules, applicable to the preparation of Quarterly Information (ITR), and discloses all (and only) the applicable significant information related to the financial statements, which is consistent with the information utilized by management in the performance of its duties.

The preparation of interim financial information requires the use of critical accounting estimates and also the exercise of judgment by the Company's management. Accounting estimates and assumptions are periodically evaluated and are based on historical experience and other factors, including expected future events, considered to be reasonable in the circumstances. Actual results may differ from those estimates.

The interim consolidated financial information comprises the accounting information of ZAMP and that of the exclusive investment fund XPA - BK (Note 5). The investment fund is fully consolidated since the date of its establishment. The financial information of the investment fund has been prepared for the same period as the Company using consistent accounting policies. All intragroup balances, revenues and expenses as well as unrealized gains and losses arising from intragroup transactions are fully eliminated.

The Company's operating results are subject to the seasonality that affects the retail industry. Sales usually vary in periods of school holidays (January, July and December); and mainly for stores located at malls, during weeks prior to Mother's day (May), Valentine's day (June), Father's day (August), Children's day and Halloween (October), Black Friday (November) and Christmas (December). Therefore, each quarter has its seasonal effect on the Company's results.

The Company develops its activities and bases its business decisions considering one operating segment, related to the sale of food and beverages in restaurants operated by the Company.

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

2. Significant accounting policies--Continued

The Company's individual and consolidated interim financial information for the nine-month period ended September 30, 2022 was concluded and approved by the Company's officers and authorized for issue according to a resolution by the members of the Board of Directors on November 10, 2022.

3. Leasing assets - Effects of the adoption of CPC 06 (R2)/NBC TG 06 (R3)/IFRS 16

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Lease assets		
Right-of-use assets	800,162	836,407
Total lease assets	800,162	836,407
Lease liabilities		
Lease liabilities- Current	155,100	160,105
Lease liabilities - Non-current	745,854	758,362
Total lease liabilities (Notes 27 and 29)	900,954	918,467
	Parent company and Consolidated	
	09/30/2022	09/30/2021
Movements in right-of-use assets		
Opening balance	836,407	732,308
Additions and updates of leases recognized in the period (i) and (ii)	103,947	166,249
Amortization of right-of-use assets (rental) (ii)	(128,053)	(108,882)
Taxes levied on amortization of leases (ii)	(12,139)	(8,100)
Closing balance	800,162	781,575
	Parent company and Consolidated	
	09/30/2022	09/30/2021
Movements in lease liabilities		
Opening balance	918,467	791,331
Additions and updates of leases recognized in the period (i) and (ii)	103,947	166,249
Write-off due to payment of lease liabilities (Notes 22 and 23) (ii) and (iii)	(174,643)	(131,386)
Discounts obtained on lease payments (Note 25) (iv)	-	(15,943)
Taxes levied on lease payments (ii)	(16,468)	(11,667)
Lease APV expense incurred (Note 24) (ii)	65,319	58,938
Taxes levied on APV of leases (ii)	4,332	3,566
Closing balance (Notes 27 and 29)	900,954	861,088
	Parent company and Consolidated	
	09/30/2022	09/30/2021
Income from lease		
Expenses on stores - variable rental (iii)	(9,308)	(7,468)
Amortization of right-of-use assets (rental) (Notes 22 and 23) (ii)	(128,053)	(108,882)
Financial expenses - Accrued interest (APV) (Note 24) (ii)	(65,319)	(58,938)
Discounts obtained on lease payments COVID-19 (Note 25)	-	15,943
Closing balance	(202,680)	(159,345)

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

3. Leased assets – Effects of the adoption of CPC 06 (R2)/NBC TG 06 (R3)/IFRS 16--Continued

Leased liabilities had the following maturities as at September 30, 2022 and December 31, 2021:

Expiration period	Parent company and Consolidated					
	09/30/2022			12/31/2021		
	Lease liabilities	(-) Adjustment to present value of lease liabilities	Total	Lease liabilities	(-) Adjustment to present value of lease liabilities	Total
Up to 1 year	239,945	(84,845)	155,100	246,128	(86,023)	160,105
Over 1 year and less than 3 years	413,076	(124,717)	288,359	404,988	(127,588)	277,400
Over 3 years and less than 5 years	311,289	(69,455)	241,834	311,648	(74,777)	236,871
Over 5 years	256,198	(40,537)	215,661	288,718	(44,627)	244,091
Total	1,220,508	(319,554)	900,954	1,251,482	(333,015)	918,467

- (i) The adjustments of financial indexes for Lease Liabilities are recorded according to each agreement, causing impacts in line items APV, Lease liabilities and Right-of-use assets. These adjustments, when recorded, do not impact the profit or loss for the period, only the amounts in the statement of financial position.
- (ii) In compliance with CVM Circular Letter 02/2019, the balances in the statement of financial position accounts are gross of taxes (Pis and Cofins) while the balances in the statement of profit or loss accounts are net of taxes (Pis and Cofins).
- (iii) The effects of the adoption of CPC 06 (R2) / NBC TG 06 (R3) / IFRS16 positively impacted the Occupancy expenses line item by R\$174,643 as at September 30, 2022 (R\$131,386 as at September 30, 2021), net of Pis and Cofins, as the operating lease (fixed rent) is no longer recognized under this line item (Notes 22 and 23).
- (iv) Based on the practical expedient of Revision of Technical Pronouncements No.16 issued by CVM on July 7, 2020 and Revision of Technical Pronouncements No. 18 issued by CVM on July 21, 2021 for the 2021 period, the Company recognized the discounts granted to lessees in operating lease agreements (and extension) once the benefits were considered to be related to COVID-19. For the period ended September 30, 2022, the Company continued negotiating the operating leases, however, as success in the negotiations is not a benefit considered to be directly related to COVID-19, the operating leases benefited were remeasured, causing impacts only in the line items of the statement of financial position. (Note 25).

4. Cash and cash equivalents

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Cash	14,684	16,613	14,684	16,613
Banks	679	5,206	680	5,207
Financial investments	2,772	89,770	2,772	89,770
Total cash and cash equivalents	18,135	111,589	18,136	111,590

Type of investment	Annual yield	Parent company and Consolidated	
		09/30/2022	12/31/2021
CDB	107% of the CDI	-	65,511
Automatic investment	10% of the CDI	767	24,259
Repurchase agreement	75% of the CDI	2,005	-
Total financial investments		2,772	89,770

These investments are highly liquid and the Company may redeem them at any time without significant change in value.

These investments are in compliance with the Company's internal policy, observing the limits among financial institutions, ratings and liquidity criteria.

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

5. Marketable securities

Type of investment	Annual yield	Parent company		Consolidated	
		09/30/2022	12/31/2021	09/30/2022	12/31/2021
Exclusive investment fund – XPA BK (i)	100% to 124% of the CDI or IPCA	138,527	127,698	-	-
Federal Treasury Bills (LFT)	100% Fixed	-	-	48,383	45,484
Investment Funds	IPCA	-	-	26,766	5,893
CDB	98% to 104% of the CDI	391,977	179,745	391,977	179,745
National Treasury Bills (LTN)	100% to 124% of the CDI or IPCA	-	-	20,238	13,923
Investments in debentures	100% to 116% of the CDI	-	-	6,078	12,750
Financial bills (LF)	100% to 116% of the CDI or IPCA	-	-	37,083	49,674
Repurchase agreements	75% to 100% of the CDI	-	31,749	-	31,749
Total marketable securities		530,504	339,192	530,525	339,218

(i) XPA BK Fundo de Investimento Multimercado Investimento no exterior – Exclusive investment fund, 100% held by the Company, created on 12/29/2017 (Note 2). The portfolio of this fund, by type of investment, is shown in the consolidated balances.

6. Trade receivables, net

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Sales transactions	111,792	99,082
Sales transactions – Delivery	60,785	38,356
Service rendered with franchisees	5,185	3,975
Services rendered with related parties	1,040	66
Provision for expected credit losses (i)	(9,034)	(6,060)
Other receivables	3,527	3,848
Total trade receivables	173,295	139,267

(i) Provision for estimated losses on realization of credits (Note 22)

Movements in expected credit losses	Parent company and Consolidated	
	09/30/2022	09/30/2021
Opening balance	(6,060)	(522)
Additions of expected losses	(6,191)	(16,162)
Reversals of expected losses	1,523	-
Definitive write-offs	1,694	3,013
Total provision for expected credit losses	(9,034)	(13,671)

The provision for expected credit losses in the period ended September 30, 2022 and year ended December 31, 2021 is shown below:

Aging list	Parent company and Consolidated	
	09/30/2022	12/31/2021
Overdue		
From 31 to 120 days	(62)	(330)
From 121 to 240 days	(425)	(59)
From 241 to 365 days	(312)	(455)
Over 365 days	(8,235)	(5,216)
Total provision for expected credit losses	(9,034)	(6,060)

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

7. Inventories

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Goods for resale	60,018	61,057
Distribution center	94,822	60,984
Toys	8,611	11,894
Consumables	18,250	10,533
Allowance for inventory losses (Note 21) (i)	(3,208)	(1,701)
Total inventories	178,493	142,767

- (i) Provision for write-off of inputs not expected to be realized, referring to perishable products near their expiry dates and toys whose licenses expired and so far are not expected to be renewed.

Movements in the allowance for inventory losses	Parent company and Consolidated	
	09/30/2022	09/30/2021
Opening balance	(1,701)	-
Additions	(3,542)	(3,218)
Definitive inventory losses	2,035	791
Total allowance for inventory losses	(3,208)	(2,427)

8. Taxes recoverable

	Parent company and Consolidated	
	09/30/2022	12/31/2021
IRPJ (Income Tax)	6,284	1,623
CSLL (Social Contribution on Profit)	1,320	899
IRRF (Withholding Income Tax)	5,100	4,588
ICMS (State VAT) (i)	79,203	82,340
Non-cumulative PIS (i)	22,161	18,821
Non-cumulative COFINS (i)	79,265	63,843
INSS (Social Security Contribution) (i)	8,517	6,940
Other	288	288
Total taxes recoverable	202,138	179,342
Current	63,554	44,053
Non-current	138,584	135,289

- (i) The increase in the balances of taxes recoverable includes the recognition of untimely tax credits.

As at September 30, 2022 and December 31, 2021, the amounts of taxes recoverable are expected to be realized as follows:

Expected realization	Parent company and Consolidated	
	09/30/2022	12/31/2021
Up to 1 year	63,554	44,053
Over 1 year and less than 3 years	83,176	82,943
Over 3 years and less than 5 years	55,408	52,346
Total taxes recoverable	202,138	179,342

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

9. Property and equipment, net

	Average annual amortization rate	Parent company and Consolidated	
		09/30/2022	12/31/2021
Facilities, improvements and projects	(i)	627,638	626,608
Machinery and equipment	6% to 15%	285,040	281,205
Furniture and fixtures	6% to 15%	45,613	46,755
Computers and hardware	20% to 25%	82,646	78,620
Other assets	-	218,257	205,269
(-) Provision for impairment	-	(11,017)	(12,955)
Total property and equipment		1,248,177	1,225,502

(i) According to the rental agreement terms, 10 years on average.

In the nine-month period ended September 30, 2022, financial charges totaling R\$30,870 were capitalized (R\$11,642 in the period ended September 30, 2021).

The movements in property and equipment in the nine-month periods ended September 30, 2022 and 2021 were as follows:

	Parent company and Consolidated						Total
	Facilities, improvements and projects	Machinery and equipment	Furniture and fixtures	Computers and hardware	Other assets (i)	(-) Provision for impairment (Note 26)	
Cost							
Balance as at 12/31/2020	1,034,836	442,398	85,360	183,342	173,421	(8,094)	1,911,263
Additions	25,459	-	-	16	123,379	-	148,854
Transfers	78,164	43,749	10,577	28,596	(161,086)	-	-
Write-offs (Note 23)	(1,681)	(4,680)	(1,137)	(5,348)	(1,399)	-	(14,245)
Sales of stores	-	-	-	-	(548)	-	(548)
Impairment (Note 23)	-	-	-	-	-	115	115
Balance as at 09/30/2021	1,136,778	481,467	94,800	206,606	133,767	(7,979)	2,045,439
Balance as at 12/31/2021	1,163,537	472,120	92,309	199,463	205,269	(12,955)	2,119,743
Additions	37,689	-	-	564	145,730	-	183,983
Transfers	52,446	41,681	5,533	27,088	(126,748)	-	-
Write-offs (Note 23)	(2,243)	(3,671)	(850)	(3,431)	(5,856)	-	(16,051)
Sales of assets (Note 23)	(2,824)	(803)	(108)	(272)	(138)	-	(4,145)
Impairment (Note 23)	-	-	-	-	-	1,938	1,938
Balance as at 09/30/2022	1,248,605	509,327	96,884	223,412	218,257	(11,017)	2,285,468
Depreciation							
Balance as at 12/31/2020	(426,286)	(148,785)	(37,767)	(102,761)	-	-	(715,599)
Additions	(80,633)	(32,678)	(6,311)	(21,800)	-	-	(141,422)
Write-offs (Note 23)	344	3,696	657	4,589	-	-	9,286
Balance as at 09/30/2021	(506,575)	(177,767)	(43,421)	(119,972)	-	-	(847,735)
Balance as at 12/31/2021	(536,929)	(190,915)	(45,554)	(120,843)	-	-	(894,241)
Additions	(88,005)	(36,162)	(6,494)	(22,871)	-	-	(153,532)
Write-offs (Note 23)	1,275	2,323	684	2,748	-	-	7,030
Sale of assets	2,692	467	93	200	-	-	3,452
Balance as at 09/30/2022	(620,967)	(224,287)	(51,271)	(140,766)	-	-	(1,037,291)
Total property and equipment at 12/31/2021	626,608	281,205	46,755	78,620	205,269	(12,955)	1,225,502
Total property and equipment at 09/30/2022	627,638	285,040	45,613	82,646	218,257	(11,017)	1,248,177

(i) Constructed and/or remodeled stores that will be reallocated to property and equipment groups in accordance with the Company's policy, totaling R\$13,618 (R\$45,881 as at December 31, 2021); stores under construction totaling R\$32,881 (R\$24,983 as at December 31, 2021); new equipment held in inventory totaling R\$63,591 (R\$49,886 as at December 31, 2021); equipment undergoing maintenance totaling R\$9,463 (R\$3,892 as at December 31, 2021), and other assets in progress totaling R\$98,704 (R\$80,627 as at December 31, 2021).

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10. Intangible assets, net

	Average annual amortization rate	Parent company and Consolidated	
		09/30/2022	12/31/2021
Commercial rights	(i)	51,841	56,682
Franchise fee	5%	80,445	83,472
Software licenses	20%	41,970	28,995
Goodwill	(ii)	572,199	572,199
Total intangible assets		746,455	741,348

(i) According to the rental agreement terms, 10 years on average.

(ii) Annual impairment analysis.

The movements in intangible assets during the nine-month periods ended September 30, 2022 and 2021 were as follows:

	Parent company and Consolidated				
	Commercial rights	Franchise fee (Note 17)	Software licenses	Goodwill	Total
Cost					
Balance as at 12/31/2020	155,930	108,827	37,070	572,199	874,026
Additions	5,865	4,709	22,771	-	33,345
Balance as at 09/30/2021	161,795	113,536	59,841	572,199	907,371
Balance as at 12/31/2021	160,206	113,960	59,052	572,199	905,417
Additions	1,696	1,865	22,618	-	26,179
Write-offs (Note 23)	(510)	(162)	(26)	-	(698)
Sale of stores	(273)	(91)	(25)	-	(389)
Balance as at 09/30/2022	161,119	115,572	81,619	572,199	930,509
Amortization					
Balance as at 12/31/2020	(88,243)	(24,305)	(20,575)	-	(133,123)
Additions	(11,500)	(4,596)	(7,105)	-	(23,201)
Balance as at 09/30/2021	(99,743)	(28,901)	(27,680)	-	(156,324)
Balance as at 12/31/2021	(103,524)	(30,488)	(30,057)	-	(164,069)
Additions	(6,383)	(4,786)	(9,643)	-	(20,812)
Write-offs (Note 23)	377	103	26	-	506
Sale of stores	252	44	25	-	321
Balance as at 09/30/2022	(109,278)	(35,127)	(39,649)	-	(184,054)
Total intangible assets as at 12/31/2021	56,682	83,472	28,995	572,199	741,348
Total intangible assets as at 09/30/2022	51,841	80,445	41,970	572,199	746,455

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II. Loans and financings

	Interest rates (p.m.)	Maturity	Parent company and Consolidated	
			09/30/2022	12/31/2021
Loans and financings – working capital	0,22% to 0,30% + CDI	Jun/2023 to Mar/2025	284,801	384,389
Debentures (i)	0,11% to 0,16% + CDI	Oct/2024 to Mar/2027	793,176	405,881
Total debentures, loans and financings			1,077,977	790,270
Current			210,439	153,535
Non-current			867,538	636,735
			Parent company and Consolidated	
			09/30/2022	09/30/2021
Change in loans and financing				
Opening balance			790,270	830,776
Funding (i)			350,000	-
Funding fee (i)			(4,002)	-
Payment of principal			(99,038)	-
Payment of interest			(57,844)	(32,967)
Interest incurred			98,591	34,868
Total debentures, loans and financings			1,077,977	832,677

- (i) In April 2022, the Company carried out the tranche of the 9th issue of debentures pursuant to CVM Instruction No. 476, of January 16, 2009, and Law No. 6,404, of December 15, 1976, as amended, in the amount of R\$350,000, issued on March 23, 2022”, in a single series comprising 350,000 debentures. The maturity is five years from the issue date, i.e., March 23, 2027, with covenants similar to those of the 8th issue of debentures, as provided for in the deed of issue. Its compensation is 100% of the CDI + 1.90% spread p.a. and the amounts obtained as a result of this issue will be used in the Company’s ordinary business, including, without limitation, to extend its debt profile, reinforce working capital and invest in CAPEX.

The loans and financings in local currency are represented by financings for the purchase of assets for new stores opened and for working capital purposes, and non-current amounts had the following original maturities as at September 30, 2022 and December 31, 2021:

Year	Parent company and Consolidated	
	09/30/2022	12/31/2021
2023	3,846	120,885
2024	483,385	483,384
2025	34,000	34,000
2026	175,000	-
2027	175,000	-
Financial charges to be incurred	(3,693)	(1,534)
Total debentures, loans and financings	867,538	636,735

Covenants

The Company has covenants in loans, financings and debentures, which limit its ability to take certain actions, and may require the accelerated maturity or the refinancing of debts if the Company does not comply with these covenants.

Covenants are controlled annually by the financial institutions, however the Company monitors them on a monthly basis. There are no uncertainties about annual compliance therewith.

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12. Trade payables

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Suppliers of materials and services (i)	197,464	210,860
Agreement with suppliers (ii)	6,564	8,443
Others	24,676	28,614
Total trade and rental payables	228,704	247,917

- (i) The decrease in the balance of suppliers of materials and services in the period ended September 30, 2022 is due to the existing seasonality of the business (Note 2), combined with the reduction in purchases which usually occurs in this period.
- (ii) The Company has agreements with financial institutions to benefit suppliers through advance payments. Suppliers that opt to receive advance payments transfer their rights to the Company's receivables to the financial institutions. Accordingly, the supplier receives the payment before the maturity date, net of a fee charged by the financial institution. The Company makes the payment on the original maturity date, without any changes to the agreed-upon amount. As a potential financial value embedded in the operations, we inform that the average rate used in advances is 2.0% p.m., combined with the average term of 22 days in advance (as at December 31, 2021, the average rate used was 2.0% p.m., combined with the average term of 31 days in advance). We have evaluated the potential financial value embedded in the operations, in conjunction with the term and do not consider it significant for greater details.

13. Taxes payable

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Contribution Tax on Gross Revenue for Social Security Financing (COFINS)	5,069	354
Social Integration Program (PIS)	975	68
Withholding Income Tax (IRRF)	218	560
State VAT (ICMS)	17,521	16,791
Contribution For Intervention in the Economic Domain (CIDE)	1,542	1,997
Taxes in installments (i)	5,517	5,295
Service Tax (ISS)	898	8,367
Social Security Contribution (INSS) withheld	898	452
Other	1,368	3,304
Total taxes payable	34,006	37,188
Current	29,254	30,743
Non-current	4,752	6,445

- (i) Relates to a voluntary installment payment of a tax debt and enrollment in the tax debt refinancing program (PERT).

14. Deferred revenue

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Deferred revenue - franchise fee (i)	4,553	4,270
Deferred revenue - trade payables (ii)	6,749	13,499
Deferred revenue - CLUBE BK (i)	12,557	1,910
Total deferred revenue	23,859	19,679
Current	19,255	13,805
Non-current	4,604	5,874

- (i) Recognition of deferred revenue over time, in compliance with CPC 47/NBC TG 47/IFRS 15 - Revenue from Contracts with Customers.
- (ii) Amounts received in advance from suppliers for the exclusive sale of products of these suppliers in Burger King restaurants, exposure of suppliers' brands and investment in marketing campaigns to increase the sales of Burger King products and consequently the sales of the suppliers' products

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15. Other payables

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Provision for sundry expenses (i)	11,951	26,061	11,951	26,061
Investments payable – King Food/Good Food/Fast Burger (ii)	17,561	16,052	17,561	16,052
(-) Adjustment to present value of investments payable – King Food/Good Food/Fast Burger	(433)	(313)	(433)	(313)
Advances from customers	425	1,016	425	1,016
Others	305	1,020	332	1,047
Total other payables	29,809	43,836	29,836	43,863
Current	29,809	26,448	29,836	26,475
Non-current	-	17,388	-	17,388

(i) Refers mainly to the service fee of delivery platforms, materials and services.

(ii) Refers to the remaining installment for the acquisition of the companies *King Food*, *Good Food* and *Fast Burger*, with maturity in 2023.**16. Provision for legal claims**

The Company is exposed to certain risks, represented by tax, civil and labor lawsuits, which are provided for in the quarterly information, since they are considered as having a probable likelihood of loss or because of their significance to the Company's financial position.

In addition, the Company is aware, as at September 30, 2022, of other tax, civil and labor lawsuits, and based on the history of probable losses and analysis of main lawsuits, the measurement of lawsuits with a possible likelihood of loss was R\$114,224 (R\$102,334 as at December 31, 2021) in the Parent company and Consolidated, as follows:

	Parent company and Consolidated			
	09/30/2022		12/31/2021	
	Probable	Possible (i)	Probable	Possible (i)
Labor lawsuits	20,450	55,203	24,641	47,330
Civil lawsuits	440	10,988	781	10,539
Tax lawsuits	-	48,033	-	44,465
Total provision for legal claims	20,890	114,224	25,422	102,334

(i) For lawsuits with a possible likelihood of loss, there is no provision to cover losses on these lawsuits.

Probable labor claims

The Company is a party to labor lawsuits, mainly regarding employee terminations in the normal course of business. As at September 30, 2022, the Company had a provision of R\$ 20,450 (R\$24,641 as at December 31, 2021) in the Parent company and Consolidated, for the contingencies related to lawsuits. These contingencies are evaluated based on the average historical loss rate over the last eighteen months compared with the total lawsuits outstanding at the end of the period, excluding lawsuits considered as specific and non-routine, for which specific provisions are set up adopting criteria similar to those applied for tax and civil assessments.

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Period ended September 30, 2022

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16. Provision for legal claims—Continued

Movements in the provision for contingencies for the periods ended September 30, 2022 and 2021 were as follows:

	Parent company and Consolidated				
	12/31/2021	Additions	Write-offs/ Reversals	Payments	09/30/2022
Labor lawsuits	24,641	30,271	(4,555)	(29,907)	20,450
Civil lawsuits	781	138	(151)	(328)	440
Tax lawsuits	-	95	(37)	(58)	-
TOTAL	25,422	30,504	(4,743)	(30,293)	20,890

	Parent company and Consolidated				
	12/31/2020	Additions	Write-offs/ Reversals	Payments	09/30/2021
Labor lawsuits	21,896	17,668	(463)	(14,697)	24,404
Civil lawsuits	1,265	-	(207)	(332)	726
Tax lawsuits	2	1	(3)	-	-
TOTAL	23,163	17,669	(673)	(15,029)	25,130

Judicial deposits

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Labor lawsuits	26,997	27,603
Civil lawsuits	2,310	915
Tax lawsuits	15,091	12,653
Total judicial deposits	44,398	41,171

Tax assessment notices

In October 2022, the Brazilian federal tax authorities (RFB) issued two tax assessment notices against the Company for the collection of PIS, COFINS, IRPJ and CSLL debts. The notices totaling R\$ 221,740 are for (i) alleged revenues not submitted to tax; (ii) calculation of credits not meeting the criteria of essentiality and relevance; (iii) alleged non-compliance with record-keeping and reporting obligations; and (iv) alleged non-deductibility of royalties for purposes of IRPJ and CSLL calculation at a level above the legal limit.

The cases are being discussed at the administrative levels for clarification of amounts due. Based on management's initial assessment, supported by its legal advisors, no payments are expected to be made.

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17. Related parties**17.1 Franchise Fees, Royalties and Service Fee**

RBI is the Company's franchiser and, therefore, a related party. As discussed in Note 1, the Company has entered into a Master Franchise agreement, and it has the obligation to pay a franchise fee and royalties to RBI.

As mentioned in note 1, the transactions of Franchise Fees and Royalties are carried out under exclusive conditions provided in the agreements with BKC and PLK, since ZAMP is the representative of the brands in Brazil, and there are no comparable conditions in the market.

In view of the agreements described above, the Company recorded the following amounts in its payables and receivables in the nine-month period ended September 30, 2022 and as at December 31, 2021:

	Burger King Corporation (BKC)		Popeyes Louisiana Kitchen (PLK)	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Assets				
Receivables (Note 6)	1,040	66	-	-
Additions of Franchise Fee (Note 10)	1,865	2,751	-	2,382
Liabilities				
Corporate payables	(17,031)	(21,358)	(571)	(764)
	09/30/2022	09/30/2021	09/30/2022	09/30/2021
Results				
Service fee revenue	736	535	-	-
Royalties expenses (Note 22)	(131,432)	(94,012)	(4,947)	(3,359)

17.2 Corporate payables

As at September 30, 2022, the Company (Parent company and Consolidated) had a balance of R\$17,602 related to royalties and franchise fee due to BKC and PLK (R\$22,122 as at December 31, 2021).

17.3 Management compensation

	09/30/2022		09/30/2021	
	Officers	Counselors	Officers	Counselors
Management fees	4,310	-	3,731	-
Direct and indirect benefits	384	-	324	-
Variable compensation	5,907	-	4,125	-
Fees	-	2,465	-	1,987
Others (INSS)	1,739	493	1,045	397
	12,340	2,958	9,225	2,384

The Annual General Meeting held in April 2022 approved the Company's global management compensation for 2022, in the amount of up to R\$ R\$32,063, of which R\$28,354 related to the compensation of the Company's Statutory Officers and R\$3,708 to the compensation of the Board of Directors. The calculated amounts are recorded in general and administrative expenses.

The Company's officers are also included in the Stock Option Plan, which is described in Note 30.

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18. Equity**Capital**

As at September 30, 2022 and December 31, 2021, the Company's capital is R\$ 1,461,068, represented by 275,355,447 common shares, all of which are registered, book-entry and without par value.

Repurchase of shares

On January 6, 2022, through a material fact notice, the Company informed the approval of a share buyback program, aiming to maximize the generation of value for its shareholders.

The shares acquired will be held in treasury to be subsequently canceled, sold and/or used to guarantee the exercise of stock options under the long-term incentive plans approved by the Company.

The maximum number of shares to be acquired by the Company under the share buyback program is 16,000,000 common shares, representing approximately 6.00% of the shares outstanding in the market.

In line with the approval of the aforementioned program, by September 30, 2022 the Company had repurchased a total of 5,891,000 common shares, at an average price of R\$6.24, amounting to R\$36,765, in addition to having used 1,252,196 ordinary shares to pay for the share-based compensation plan expected for this period and anticipation of the vesting of the plans due to the OPA (Note 1). Thus, ZAMP holds 5,861,523 treasury shares at September 30, 2022 (1,222,716 at December 31, 2021).

19. Earnings (loss) per share

The following table presents the calculation of basic and diluted loss per share:

	Parent company and Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Basic numerator				
Loss for the period	(34,765)	(97,766)	(37,946)	(297,455)
Basic denominator				
Basic weighted average number of shares (net treasury) - in thousands	273,852	273,852	274,133	274,133
Basic loss per share	(0.12695)	(0.35700)	(0.13842)	(1.08508)
Diluted numerator				
Loss for the period	(34,765)	(97,766)	(37,946)	(297,455)
Diluted denominator				
Weighted average number of shares (net treasury) - in thousands	273,852	273,852	274,133	274,133
Stock options (Note 30) - in thousands	74	1,940	629	2,254
Anti-dilution effect - in thousands	(74)	(1,940)	(629)	(2,254)
Diluted weighted average number of shares	273,852	273,852	274,133	274,133
Diluted loss per share	(0.12695)	(0.35700)	(0.13842)	(1.08508)

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20. Net operating revenue

	Parent company and Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Gross sales revenue	980,185	2,804,141	766,403	1,983,831
Sales revenue deductions	(82,813)	(241,501)	(65,286)	(165,340)
Net sales revenue	897,372	2,562,640	701,117	1,818,491
Gross revenue from services rendered	12,496	34,151	9,939	24,601
Service revenue deductions	(1,221)	(3,657)	(1,078)	(2,673)
Net service revenue	11,275	30,494	8,861	21,928
Total net operating revenue	908,647	2,593,134	709,978	1,840,419

21. Cost of goods and products sold

	Parent company and Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Costs of food, beverages and packaging	(296,834)	(858,694)	(247,449)	(662,843)
Cost of services rendered and others	(28,242)	(80,339)	(10,248)	(51,969)
Allowance for inventory losses (Note 7) (i)	(765)	(1,507)	(524)	(2,427)
Total cost of sales and services	(325,841)	(940,540)	(258,221)	(717,239)

- (i) Provision for write-off of inputs not expected to be realized, that is, perishable foods near their expiry dates and toys whose license expired and are not expected to be renewed.

22. Selling expenses

	Parent company and Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Personnel expenses	(159,731)	(449,082)	(121,106)	(380,821)
Royalties and marketing (i)	(91,883)	(263,189)	(67,613)	(168,859)
Occupancy and utilities expenses (ii)	(69,418)	(212,484)	(57,887)	(175,452)
Depreciation and amortization (Notes 9 and 10)	(56,037)	(162,659)	(51,814)	(147,269)
Amortization of right-of-use assets (rental) (Note 3) (iii)	(42,806)	(126,603)	(38,410)	(107,789)
Preoperating expenses (iv)	(840)	(3,941)	(1,434)	(5,794)
Sundry services	(44,140)	(137,417)	(44,953)	(133,791)
Repairs and maintenance	(10,684)	(25,792)	(8,743)	(29,649)
Others (v)	(23,175)	(64,194)	(22,643)	(66,725)
Total selling expenses	(498,714)	(1,445,361)	(414,603)	(1,216,149)

- (i) Given the significance of the Company's marketing expenses originally classified as Others, the Company chose to reclassify these expenses to Royalties and Marketing. Amounts from prior periods were also reclassified for comparability purposes.
- (ii) The effects of the adoption of CPC 06 (R2) / NBC TG 06 (R3) / IFRS16 positively impacted the line items of occupancy and utilities expenses by R\$174,643 as at September 30, 2022 (R\$131,386 as at September 30, 2021), net of Pis and Cofins, as the operating lease (fixed rent) is no longer recognized under this line item (Note 3).
- (iii) In compliance with CVM Circular Letter 02/2019, the balance presented under "Amortization of right-of-use assets" (Note 3) in the statement of financial position is gross of taxes (Pis and Cofins) and totaled R\$140,192 as at September 30, 2022 (R\$116,982 as at September 30, 2021), while the balances presented under "Amortization of right-of-use assets" (Notes 22 and 23) in the statement of profit or loss are net of taxes (Pis and Cofins) and totaled R\$128,053 (R\$108,882 as at September 30, 2021).
- (iv) Preoperating costs of restaurants are mainly represented by costs of salaries and charges of the store professionals, services rendered by third parties and other expenses generated before the opening of stores.
- (v) The other expenses consist mainly of provision for expected credit losses on realization of credits (Note 6), write-offs due to the non-realization of credits, fees, uniforms, cleaning materials, and kitchen supplies.

23. General and administrative expenses

	Parent company				Consolidated			
	07/01/2022	01/01/2022	07/01/2021	01/01/2021	07/01/2022	01/01/2022	07/01/2021	01/01/2021
	to	to	to	to	to	to	to	to
	09/30/2022	09/30/2022	09/30/2021	09/30/2021	09/30/2022	09/30/2022	09/30/2021	09/30/2021
Administrative personnel expenses	(40,572)	(121,689)	(38,455)	(88,231)	(40,572)	(121,689)	(38,455)	(88,231)
Occupancy and utilities expenses (i)	(281)	(962)	145	(982)	(281)	(962)	145	(982)
Depreciation and amortization (Notes 9 and 10)	(4,488)	(11,685)	(4,634)	(17,354)	(4,488)	(11,685)	(4,634)	(17,354)
Amortization of right-of-use assets (rental) (Note 3) (ii)	(509)	(1,450)	(425)	(1,093)	(509)	(1,450)	(425)	(1,093)
Expenses on acquisitions and mergers	-	-	(3,955)	(5,080)	-	-	(3,955)	(5,080)
Disposal of property and equipment (Notes 9 and 10)	(3,030)	(9,213)	(1,598)	(4,959)	(3,030)	(9,213)	(1,598)	(4,959)
Income from sale of assets	870	870	102	265	870	870	102	265
Write-off of assets sold	(761)	(761)	(100)	(548)	(761)	(761)	(100)	(548)
Gains on claims	-	-	141	125	-	-	141	125
Reversal of provision for impairment (Note 9)	-	1,938	-	115	-	1,938	-	115
Stock options cost (Note 30) (iii)	(22,497)	(29,606)	(1,994)	(6,293)	(22,497)	(29,606)	(1,994)	(6,293)
Sundry services (iii and iv)	(20,630)	(44,812)	(11,513)	(24,678)	(20,630)	(44,812)	(11,513)	(24,678)
Other operating income (expenses), net (v)	8,307	25,374	6,469	10,366	8,245	25,203	6,410	10,202
Total general and administrative expenses	(83,591)	(191,996)	(55,817)	(138,347)	(83,653)	(192,167)	(55,876)	(138,511)

- (i) The effects of the adoption of CPC 06 (R2) / NBC TG 06 (R3) / IFRS16 positively impacted the line items of occupancy and utilities expenses by R\$174,643 as at September 30, 2022 (R\$131,386 as at September 30, 2021), net of Pis and Cofins, as the operating lease (fixed rent) is no longer recognized under this line item (Note 3).
- (ii) In compliance with CVM Circular Letter 02/2019, the balance presented under "Amortization of right-of-use assets" (Note 3) in the statement of financial position is gross of taxes (Pis and Cofins) and totaled R\$140,192 as at September 30, 2022 (R\$116,982 as at September 30, 2021), while the balances presented under "Amortization of right-of-use assets" (Notes 22 and 23) in the statement of profit or loss are net of taxes (Pis and Cofins) and totaled R\$128,053 (R\$108,882 as at September 30, 2021).
- (iii) The increase mainly reflects the early vesting of part of the Plans, due to the OPA (Note 1), where 84% of Management opted not to vest early, resulting in an impact of R\$16,212, of which R\$12,596 in shares and R\$3,616 in charges. The Company's Stock Option Plan (Note 30) that was granted in July 2022, incurred additional expenses related to specialized financial and legal advisory services for the OPA process, of R\$3,846.
- (iv) Due to the materiality of the service expenses in Other operating income (expenses), net, the Company reclassified these expenses to Sundry services. The amounts of the prior periods were also reallocated for comparability purposes.
- (v) Refer to the income from the premium on the initial supply agreement, reversal of costs related to the construction of stores, expenses with provisions for legal claims, services taken, travel expenses and services rendered.

24. Financial expenses

	Parent company and Consolidated			
	07/01/2022 to	01/01/2022 to	07/01/2021 to	01/01/2021 to
	09/30/2022	09/30/2022	09/30/2021	09/30/2021
Interest on loans and financings	(33,311)	(67,722)	(9,257)	(23,206)
Foreign exchange losses	(913)	(3,285)	(957)	(1,433)
Lease APV expense payable (Note 3)	(22,319)	(65,319)	(20,302)	(58,938)
Derivatives expenses	(1,314)	(3,385)	(253)	(2,917)
Monetary adjustment	(640)	(2,244)	(164)	(363)
Other financial expenses	779	(6,699)	(2,883)	(9,975)
Financial expenses	(57,718)	(148,654)	(33,816)	(96,832)

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25. Financial income

	Parent company				Consolidated			
	07/01/2022	01/01/2022	07/01/2021	01/01/2021	07/01/2022	01/01/2022	07/01/2021	01/01/2021
	to	to	to	to	to	to	to	to
	09/30/2022	09/30/2022	09/30/2021	09/30/2021	09/30/2022	09/30/2022	09/30/2021	09/30/2021
Financial investment interest and yield	17,512	40,723	5,850	13,033	17,574	40,894	5,909	13,197
Foreign exchange gains	369	1,873	75	751	369	1,873	75	751
Derivatives income	2,742	2,742	556	1,513	2,742	2,742	556	1,513
Lease discounts (Note 3) COVID19 (i)	-	-	5,401	15,943	-	-	5,401	15,943
Taxes on financial income	(889)	(2,181)	(354)	(1,015)	(889)	(2,181)	(354)	(1,015)
Monetary adjustment	3,457	5,131	470	3,641	3,457	5,131	470	3,641
Others	115	468	586	2,220	115	468	586	2,220
Financial income	23,306	48,756	12,584	36,086	23,368	48,927	12,643	36,250

- (i) Based on the practical expedient of Revision of Technical Pronouncements No.16 issued by CVM on July 7, 2020 and Revision of Technical Pronouncements No. 18 issued by CVM on July 21, 2021 for the 2021 period, the Company recognized the discounts granted to lessees in operating lease agreements (and extension) once the benefits were considered to be related to COVID-19. For the period ended September 30, 2022, the Company continued negotiating the operating leases, however, as success in the negotiations is not a benefit considered to be directly related to COVID-19, the operating leases benefited were remeasured, causing impacts only in the line items of the statement of financial position (Note 3).

26. Income tax and social contribution**Breakdown of expenses**

The breakdown of income tax and social contribution expenses for the quarters ended September 30, 2022 and 2021 is as follows:

	Parent company and Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
Deferred	(853)	(13,105)	1,949	(5,393)
	(853)	(13,105)	1,949	(5,393)

Reconciliation to effective rate

The reconciliation of income tax and social contribution expenses calculated at the statutory rates, with amounts recorded in profit or loss for the nine-month periods ended September 30, 2022 and 2021, is shown below:

	Parent company and Consolidated	
	09/30/2022	09/30/2021
Profit (loss) before income tax and social contribution	(84,661)	(292,062)
Income tax and social contribution expense at the combined statutory rate of 34%	28,785	99,301
Adjustments to reconcile the effective rate:		
Deferred taxes not recognized on tax losses	(27,903)	(98,603)
Payment of non-deductible bonus	(1,573)	(1,236)
Cash shortage	(361)	(293)
Loss on write-off of non-financial assets	(576)	(1,024)
Tax and labor fines and infractions	(206)	(596)
Stock option costs	(9,938)	(2,140)
Share issue cost	-	10
Other permanent differences	(1,333)	(813)
Income tax and social contribution	(13,105)	(5,393)

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26. Income tax and social contribution—Continued**Deferred**

The breakdown of deferred income tax and social contribution, net, is shown below:

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Deferred income tax and social contribution – assets	321,659	256,271
Deferred income tax and social contribution – liabilities	(363,875)	(285,383)
	(42,216)	(29,112)

The main components of deferred income tax and social contribution are shown below:

	Parent company and Consolidated	
	09/30/2022	12/31/2021
Tax loss carryforwards	927,935	845,869
<u>Temporary differences</u>		
Provision for legal claims (Note 16)	20,890	25,422
Provision for bonuses	30,227	26,142
Provision for purchases	5,108	15,991
Provision for impairment (Note 9)	11,017	12,955
Pre-operating	22,271	25,673
Accrued expenses	28,902	25,701
Amortization of leases and APV on lease liabilities	783,770	590,397
Deferred revenue	17,110	4,270
Others	26,760	27,186
Tax base	1,873,990	1,599,606
Statutory rate	34%	34%
	637,157	543,866
(-) Unrecognized deferred taxes on tax loss carryforwards	(315,498)	(287,595)
Deferred income tax and social contribution – assets	321,659	256,271
Difference between the useful life for corporate purposes and the useful life for tax purposes	(2,344)	(5,171)
Financial charges to be incurred	(5,266)	(2,272)
Tax amortization of goodwill	(379,633)	(323,585)
Payment of lease liabilities	(682,979)	(508,334)
Tax base	(1,070,222)	(839,362)
Combined rate	34%	34%
Deferred income tax and social contribution – liabilities	(363,875)	(285,383)
Deferred income tax and social contribution, net	(42,216)	(29,112)

In accordance with CPC 32 - Income Taxes, the Company recognized deferred taxes on temporary differences based on their expected future realization. As regards the balances of income tax and social contribution losses, the Company had not recognized deferred taxes on these amounts by September 30, 2022.

27. Financial risk management objectives and policies

The Company's principal financial liabilities comprise loans and financings, debentures, trade payables and other payables. The main purpose of these financial liabilities is to raise finance for the Company's operations. The Company has loans, trade and other receivables, and cash and short-term deposits that arise directly from its operations.

Management reviews and establishes policies for managing each of these risks that are presented below:

Market risk

Market risk is the risk that the fair value of future cash flows of a financial investment will fluctuate because of changes in market prices. Market risks comprise three types of risks: interest rate risk, foreign exchange rate risk and price risk, which can be of commodities, stocks, or others.

For the sensitivity analysis of fluctuations in risks analyzed, Management adopted for the probable scenario the projected interest rates for 2022. Scenarios II and III were estimated based on an additional appreciation of 50% and 25%, respectively, while scenarios IV and V estimate an additional depreciation of 25% and 50%, respectively, of the rates in the probable scenario.

The sensitivity analyses in the following sections relate to the position as at September 30, 2022 .

Interest rate risk*Interest rate sensitivity*

At the end of the reporting period, the profile of interest-bearing financial instruments was:

Variable rate instruments	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Financial assets				
Short-term investments (Note 4)	2,772	89,770	2,772	89,770
Marketable securities (Note 5)	530,504	339,192	530,525	339,218
Financial liabilities				
Loans and financings (Note 11)	(1,077,977)	(790,270)	(1,077,977)	(790,270)

The following table demonstrates the possible impacts on profit or loss in the event of the respective scenarios presented, and for the probable scenario we used a year-to-date CDI of 7.75%.

Asset exposure	Exposure	Risk	Consolidated				
			I	II	III	IV	V
			Probable	50%	25%	-25%	-50%
Short-term investments (Notes 4 and 5)	533,297	DI variation	40,894	20,447	10,224	(10,224)	(20,447)
Loans and financings (Note 11)	(1,077,977)	DI variation	(67,722)	(33,861)	(16,931)	16,931	33,861

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27. Financial risk management objectives and policies--Continued**Foreign currency risk***Foreign currency sensitivity*

The following table demonstrates the possible impacts on profit or loss in the event of the respective scenarios presented:

Asset exposure	Exposure	Risk	Exchange rate as of 09/30/2022	Parent company and Consolidated				
				I	II	III	IV	V
				Probable	50%	25%	-25%	50%
Royalties/Franchise Fee (Note 17.2)	17,602	US dollar variation	5.4060	17,602	(8,801)	(4,401)	4,401	8,801

Credit risk

The following table demonstrates the rating of the amounts invested (Notes 4 and 5) according to the rating agency Fitch.

Rating	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
AAA	530,410	339,953	486,226	319,694
AA	2,866	88,926	47,071	105,384
AA-	-	-	-	3,827
A	-	83	-	83
	533,276	428,962	533,297	428,988

Liquidity risk

The following table presents the liquidity risks of the main financial instruments by maturity and reflects the Company's undiscounted cash flows as at September 30, 2022:

Asset exposure	Carrying amount	Financial flow	Consolidated			Total
			Less than 3 months	From 3 months to 1 year		
				From 1 to 5 years		
Assets						
Cash and cash equivalents (Note 4)	18,136	18,136	18,136	-	-	18,136
Marketable securities (Note 5)	530,525	530,525	-	530,525	-	530,525
Trade receivables (Note 6)	173,295	173,295	173,295	-	-	173,295
Liabilities						
Lease liabilities (Note 3)	900,954	1,220,507	66,477	173,467	980,563	1,220,507
Loans and financings (Note 11)	1,077,977	1,422,203	102,790	202,142	1,117,271	1,422,203
Trade payables (Note 12)	228,704	228,704	228,704	-	-	228,704
Corporate payables (Note 17.2)	17,602	17,602	17,602	-	-	17,602
Taxes payable (Note 13)	34,006	34,006	21,941	7,313	4,752	34,006

27. Financial risk management objectives and policies--Continued
Capital management

The Company is not subject to any external requirement on capital. Total capital is defined as total equity plus lease liabilities and net debt, as follows:

	Consolidated	
	09/30/2022	12/31/2021
Cash and cash equivalents (Note 4)	(18,136)	(111,590)
Marketable securities (Note 5) (i)	(530,525)	(339,218)
Loans and financings (Note 11) (i)	1,077,977	790,270
Net debt	529,316	339,462
Equity	1,456,994	1,572,720
Lease liabilities (Note 3) (i)	900,954	918,467
Total capital	2,887,264	2,830,649

(i) Includes current and non-current, net of costs

Hedge accounting

The Company applies the hedge accounting rules to derivative and non-derivative instruments that qualify for cash flow hedge relationship, according to the determinations of its Risk Policies.

The Company makes the formal designation of its hedge accounting relationship, as provided for in CVM Resolution 763/16/IFRS 9 and with its Risk Policy.

Sensitivity to hedge accounting

Parity - R\$ x EUR		Current	Scenario I	Scenario II	Scenario III	Scenario IV
Operation/Instrument	Risk	Scenario	25% Appreciation	50% Appreciation	25% Depreciation	50% Depreciation
Designated as hedge accounting						
NDF	R\$ depreciation	64	80	96	48	32
Import (item)	R\$ appreciation	(64)	(80)	(96)	(48)	(32)
Net effect		-	-	-	-	-

28. Derivative financial instruments

The values of derivative financial instruments, represented by NDF contracts, are summarized below:

Instruments	Maturity	Assets (hedged item)	Parent company and Consolidated			
			09/30/2022		12/31/2021	
			Notional	Fair value	Notional	Fair value
<i>(Designated as cash flow hedge)</i>						
NDF	01/2022	EURO	-	-	300	43
NDF	02/2022	EURO	-	-	300	38
NDF	03/2022	EURO	-	-	300	63
NDF	07/2022	EURO	-	-	53	3
NDF	10/2022	EURO	260	64	-	-
			260	64	953	147

29. Fair value**Methodology for calculation of fair value of financial instruments**

The fair value of financial assets and liabilities represents the amount by which the instrument could be exchanged between willing parties in an arm's length transaction, rather than in a forced sale or liquidation. The fair values of the main financial assets and liabilities approximate their carrying amounts, as shown below:

	Consolidated					
	09/30/2022			12/31/2021		
	Carrying amount	Fair value	Fair value hierarchy level	Carrying amount	Fair value	Fair value hierarchy level
Assets						
Amortized cost						
Cash and cash equivalents (Note 4)	15,364	15,364	2	21,820	21,820	2
Trade receivables, net (Note 6)	173,295	173,295	2	139,267	139,267	2
Fair value through profit or loss						
Cash and cash equivalents (Note 4)	2,772	2,772	2	89,770	89,770	2
Marketable securities (Note 5)	530,525	530,525	2	339,218	339,218	2
Liabilities						
Amortized cost (with fair value disclosed)						
Loans and financings (Note 11)	1,077,977	1,123,405	2	790,270	820,920	2
Trade payables (Note 12)	228,704	228,704	2	247,917	247,917	2
Corporate payables (Note 17)	17,602	17,602	2	22,122	22,122	2
Lease liabilities (Note 3)	900,954	900,954	2	918,467	918,467	2

30. Share-based compensation plan

In the nine-month period ended September 30, 2022, the Company recognized the amount of R\$29,606 (R\$6,293 as at September 30, 2021) relating to expenses arising from the stock option plans, under "General and administrative expenses" (Note 23). The increase in this item mainly reflects the anticipation of part of the vesting of the Plan due to the OPA (Note 1) by the lower part of Management, combined with expenses related to the new Company's Stock Option Plan (Sixth Plan).

The information on the stock option plans and assumptions used in the valuation are as follows:

30. Share-based compensation plan--Continued

Third Plan

The information on the stock option plan and assumptions used in the valuation are as follows:

	Third Plan									Total
	Tranches Prior	First tranche	Second tranche	Third tranche	Fourth tranche	Fifth tranche	Sixth tranche	Seventh tranche		
Date of issue	06/22/2017	06/22/2017	06/22/2017	10/30/2019	10/30/2019	10/30/2019	10/30/2019	10/30/2019	10/30/2019	N/A
Vesting date	-	07/14/2020	07/14/2021	07/14/2019	07/14/2020	07/14/2021	07/14/2022	07/14/2023	07/14/2023	N/A
Strike price	-	10.82	10.82	10.82	11.37	12.14	12.95	13.82	13.82	N/A
Strike price (estimated) at the reporting date	-	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Risk-free interest rate %	-	9.87%	10.24%	5.40%	4.42%	4.70%	5.19%	5.64%	5.64%	N/A
Contractual period by tranche	-	1 year	2 years	N/A	1 year	2 years	3 years	4 years	4 years	N/A
Expected return of dividend	-	0%	0%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	N/A
Volatility of shares in the market %	-	14.91%	14.91%	23.47%	23.47%	23.47%	23.47%	23.47%	23.47%	N/A
Total number of options granted	2,119,036	1,467,064	1,532,800	112,990	112,990	112,990	112,990	112,989	112,989	5,683,849
Number of options vested	2,119,036	1,467,064	2,500	112,990	112,990	112,990	112,990	-	-	4,040,560
Number of options lost/expired	148,700	671,429	713,700	38,800	38,800	38,800	38,800	38,800	38,800	1,727,829
Number of options exercised	1,871,542	68,236	2,500	-	-	-	-	-	-	1,942,278
Number of options to be vested	98,794	727,399	816,600	74,190	74,190	74,190	74,190	74,189	74,189	2,013,742
Estimated fair value (R\$/share)	-	1.08	1.53	7.88	7.62	7.45	7.49	7.64	7.64	N/A

Fourth Plan

The information on the stock option plan and assumptions used in the valuation are as follows:

	Fourth Plan				Total
	First Program	First Program	Second Program	Second Program	
Date of issue	03/22/2019	03/22/2019	03/22/2019	03/22/2019	N/A
Vesting date	01/01/2022	01/01/2023	01/01/2023	01/01/2024	N/A
Price on grant date	18.70	18.70	18.70	18.70	18.70
Total number of restricted shares	-	-	-	-	1,839,905
Total number of restricted shares granted	547,390	547,382	272,094	272,092	1,638,958
Number of restricted shares vested	373,428	155,991	66,001	66,001	661,420
Number of restricted shares lost/expired	173,962	231,858	115,843	115,842	637,505
Number of restricted shares to be exercised	-	159,533	90,251	90,250	340,033

Fifth Plan

The information on the stock option plan and assumptions used in the valuation are as follows:

	Fifth Plan				Total
	First Program	First Program	Second Program	Second Program	
Date of issue	07/31/2020	07/31/2020	07/31/2020	07/31/2020	N/A
Vesting date	01/01/2024	01/01/2025	01/01/2025	01/01/2026	N/A
Price on grant date	11.18	11.18	7.03	7.03	N/A
Total number of restricted shares	-	-	-	-	1,857,170
Total number of restricted shares granted	272,698	272,705	622,460	622,464	1,790,327
Number of restricted shares vested	96,404	96,404	164,508	164,508	521,822
Number of restricted shares lost/expired	35,403	35,404	65,987	65,988	202,782
Number of restricted shares to be exercised	140,892	140,898	391,966	391,969	1,065,723

30. Share-based compensation plan--Continued
Sixth Plan

The information on the stock option plan and assumptions used in the valuation are as follows:

	Sixth Plan									Total
	First Program	First Program	First Program	Second Program	Second Program	Second Program	Third Program	Third Program	Third Program	
Date of issue	04/29/2022	04/29/2022	04/29/2022	04/29/2022	04/29/2022	04/29/2022	04/29/2022	04/29/2022	04/29/2022	N/A
Vesting date	01/01/2023	01/01/2024	01/01/2025	01/01/2024	01/01/2025	01/01/2026	01/01/2025	01/01/2026	01/01/2027	N/A
Price on grant date	5.49	5.49	5.49	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total number of restricted shares net	-	-	-	-	-	-	-	-	-	4,130,332
Total number of restricted shares granted	137,391	137,391	1,099,127	-	-	-	-	-	-	1,373,909
Number of restricted shares vested	39,434	39,434	315,473	-	-	-	-	-	-	394,341
Number of restricted shares to be exercised	97,957	97,957	783,655	-	-	-	-	-	-	979,568

The April 29, 2022 Extraordinary General Meeting approved the Company's Performance Shares Plan. The Sixth Plan grants Participants selected by the Company's Board of Directors' People and Compensation Committee, from time to time, the opportunity to receive common shares issued by the Company in order to: (a) encourage the expansion, success and achievement of the Company's corporate purposes, corporate goals and the interests of its shareholders, encouraging the alignment of the Participants with the Company; (b) increase the medium and long-term alignment of participants' interests with shareholders' interests, enhancing participants' sense of "ownership" and commitment through the concept of investment and risk; (c) strengthen the incentives for long-term permanence and stability of the Company's participants; and (d) attract new talents to the Company.

For the purposes of this Plan, Virtual Shares comprise: (a) Virtual Restricted Shares, not subject to the Performance Goals; and (b) Virtual Performance Shares, subject to the Performance Goals. Participants will be entitled to the Virtual Performance Shares, depending on the partial or totally meeting two goals: (i) operating cash flow target, calculated as of December 31 of the last year of each Program's grace period; (ii) target of return on invested capital, calculated as of December 31 of the last year of the grace period of each Program. Performance goals are defined annually by the Board of Directors, upon approval of each Program, and may, if necessary, be revised by the Board of Directors.

The maximum number of Virtual Shares is 4,130,332 which may be granted to participants should all Performance Goals be met (the "Quantitative Limit"). Any change in the Quantitative Limit will depend on the approval of the General Meeting.

The Sixth Plan is divided into three programs:

First Program

- (i) The grace period will end on January 1, 2023 for 20% of the Virtual Restricted Shares to be granted under said Program;
- (ii) The grace period will end on January 1, 2024 for the remaining 20% of the Virtual Restricted Shares to be granted under the same Program;

30. Share-based compensation plan—Continued

(iii) The grace period will end on January 1, 2025 for the remaining 60% of the Virtual Restricted Shares to be granted under the same Program;

(iv) The grace period for the Virtual Performance Shares will end on January 1, 2025 for 100% of the shares.

Second Program

(i) The grace period will end on January 1, 2024 for 20% of the Virtual Restricted Shares to be granted under said Program;

(ii) The grace period will end on January 1, 2025 for the remaining 20% of the Virtual Restricted Shares to be granted under the same Program;

(iii) The grace period will end on January 1, 2026 for the remaining 60% of the Virtual Restricted Shares to be granted under the same Program;

(iv) The grace period for the Virtual Performance Shares will end on January 1, 2026 for 100% of the shares.

Third Program

(i) The grace period will end on January 1, 2022 for 20% of the Virtual Restricted Shares to be granted under said Program;

(ii) The grace period will end on January 1, 2026 for the remaining 20% of the Virtual Restricted Shares to be granted under the same Program;

(iii) The grace period will end on January 1, 2027 for the remaining 60% of the Virtual Restricted Shares to be granted under the same Program;

(iv) The grace period for the Virtual Performance Virtual will end on January 1, 2027 for 100% of the shares.

The grace period for the Virtual Shares will be accelerated at the Participant's request upon (a) public offering of shares (an "OPA") for deregistration; (b) OPA increasing the controlling shareholder's interest; (c) OPA for sale of control of a publicly-held company (including any competing OPA), pursuant to the Stock Option Plan agreement.

Below we present the movements in share options of the third, fourth and fifth plans during the periods ended September 30, 2022 and 2021:

	Third Plan	Fourth Plan	Fifth Plan	Sixth Plane	Total
Outstanding as at December 31, 2021	2,422,742	1,132,847	1,754,744	-	5,310,333
Granted	-	-	-	1,373,909	1,373,909
Forfeited/expired	(409,000)	(131,394)	(154,199)	-	(694,593)
Exercised	-	(661,420)	(521,822)	(394,341)	(1,577,583)
Outstanding as at September 30, 2022	<u>2,013,742</u>	<u>340,033</u>	<u>1,078,723</u>	<u>979,568</u>	<u>4,412,066</u>
Exercisable as at September 30, 2022 (vested) (Note 19)	<u>1,939,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,939,553</u>

	Third Plan	Fourth Plan	Fifth Plan	Total
Outstanding as at December 31, 2020	3,265,867	1,638,958	593,986	5,498,811
Granted	-	-	-	-
Forfeited/expired	(843,125)	(506,111)	-	(1,349,236)
Exercised	-	-	-	-
Outstanding as at September 30, 2021	<u>2,422,742</u>	<u>1,132,847</u>	<u>593,986</u>	<u>4,149,575</u>
Exercisable as at September 30, 2021 (vested) (Note 19)	<u>2,254,363</u>	<u>-</u>	<u>-</u>	<u>2,254,363</u>

ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Notes to the interim financial information

Period ended September 30, 2022

(Amounts in thousands of reais unless otherwise stated)

31. Insurance

As at September 30, 2022, the Company had the following insurance policies in effect:

Insured location	Maximum indemnity limit
Civil Liability of Directors and Officers (D&O)	50,000
General Civil Liability (POSI)	40,000
Property (RO) – Average	11,104
Professional Civil Liability (E&O)	15,000

Report on review of quarterly information

To the Board of Directors and Shareholders ZAMP S.A. (Formerly BK Brasil Operação e Assessoria a Restaurantes S.A.)

Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of ZAMP S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2022, comprising the statement of financial position at that date and the statements of profit or loss and comprehensive income for the quarter and nine-month period then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, and explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim accounting information in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC) and International Accounting Standard (IAS) 34, Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the interim information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.

Audit and review of prior-year comparative information

The Quarterly Information - ITR includes comparative financial information for income and comprehensive income for the quarter and nine-month period ended September 30, 2021, and changes in equity, cash flows and value added for the nine-month period then ended, which were derived from the corresponding quarterly information - ITR for that period, in addition to the statement of financial position at December 31, 2021 which was derived from the financial statements as at December 31, 2021. The review of the Quarterly Information - ITR for the quarter ended September 30, 2021 and the examination of financial statements for the year ended December 31, 2021 were conducted under the responsibility of other independent auditors, who issued unmodified review and audit reports dated November 4, 2021 and February 24, 2022, respectively.

Other matters

Statements of value added

The quarterly information includes the parent company and consolidated statements of value added for the nine-month period ended September 30, 2022. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim accounting information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

São Paulo November 10, 2022

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

Geovani da Silveira Fagunde
Contador CRC IMG051926/O-0

ZAMP S.A.

Officer's Statement on the Financial Statements

STATEMENT OF COMPLIANCE WITH ARTICLE 25, PARAGRAPH 1, ITEM VI, OF CVM INSTRUCTION 480/09

We state hereby, as executive officers of ZAMP S.A., a publicly-held corporation headquartered in the City of Alphaville – Barueri, State of São Paulo, at Alameda Tocantins, 350, 11o floor, registered under the Corporate Taxpayer's ID (CNPJ) No. 13.574.594/0001-96 ("Company") that, in compliance with the provisions of item VI, paragraph 1, of article 25 of CVM Instruction 480 of December 7, 2009, we have reviewed, discussed and agreed with the Company's Interim Financial Information for the period ended September 30, 2022.

Barueri, November 10, 2022.

Iuri de Araújo Miranda Chief
Executive Officer

Gabriel Magalhães da Rocha Guimarães
Chief Financial Officer

ZAMP S.A.

Officer's Statement on the Independent Auditor's Report

STATEMENT OF COMPLIANCE WITH ARTICLE 25, PARAGRAPH 1, ITEM VI, OF CVM INSTRUCTION 480/09

We state hereby, as executive officers of ZAMP S.A., a publicly-held corporation headquartered in the City of Alphaville – Barueri, State of São Paulo, at Alameda Tocantins, 350, 11o floor, registered under the Corporate Taxpayer's ID (CNPJ) No. 13.574.594/0001-96 ("Company") that, in compliance with the provisions of item VI, paragraph 1, of article 25 of CVM Instruction 480 of December 7, 2009, we have reviewed, discussed and agreed With the conclusions expressed in the report of the independent auditors of PricewaterhouseCoopers Auditores Independentes Ltda., referring to the Company's Interim Financial Information for the period ended September 30, 2022.

Barueri, November 10, 2022.

Iuri de Araújo Miranda Chief
Executive Officer

Gabriel Magalhães da Rocha Guimarães
Chief Financial Officer