

## POLICY AND PRACTICE REGARDING DIVIDENDS

The Company, through the commitment of the Sole Administrator, assumes the listing of its own shares on the BVB's SMT and, along with this step, the adherence to the specific Corporate Governance Policies for issuers in the capital market.

Within this commitment, the formalization of a predictable shareholder reward policy is included, designed to pursue several fundamental objectives:

- 1) maintaining a strong capitalization of the Company through the increase of equity and aligning the P/BV indicator with the specificities of the IT sector in which it operates;
- 2) maintaining excellent balance sheet liquidity and a strong positive cash flow that allows the Company to navigate smoothly even under extremely adverse macroeconomic conditions;
- 3) sufficient financial resources for potential acquisitions of companies, business lines within the field of activity, or co-financing major projects with non-repayable funds.

In the current vision of the Company's management, such a policy entails the continuation of capital increase operations through the distribution, in the form of free shares, of a portion of the annual profit, as well as the carried-forward results from previous years, and cash distribution if it aligns with the previously mentioned objectives.

The Company aims to align its own vision on shareholder reward policy with the perspectives of investors at the BVB through public consultations and providing shareholders with the opportunity to propose alternative methods of reward during the General Shareholders' Meeting, which includes profit allocation on its agenda.

In case of any modifications to the dividend policy, they will be communicated promptly to all interested parties.