
SHAREHOLDER REMUNERATION POLICY

Version.3

1. AREA RESPONSIBLE

1.1. Finance, Controllership and Accounting Management - Gefic.

2. SCOPE

2.1. This policy guides the behavior of BB Tecnologia e Serviços, considering the needs and the legal and regulatory aspects to which BBTS is subject.

3. OBJECTIVE

3.1 The purpose of this policy is to establish principles and guidelines to be observed in the shareholder remuneration process, taking into account the needs and legal and regulatory aspects.

4. REGULATIONS

- 4.1. Law No. 6.404 of December 15, 1976;
- 4.2. Law No. 9,249 of December 26, 1995;
- 4.3. Decree No. 2.673 of July 16, 1998;
- 4.4. Law No. 13.303 of June 30, 2016; and
- 4.5. Decree No. 8,945 of December 27, 2016.

5. REVIEW PERIODICITY

5.1. The Shareholder Remuneration Policy must be reviewed every three (3) years, or extraordinarily at any time.

6. CONCEPTS

6.1. **Net Profit for the Year:** this is the profit for the year that remains after deducting: accumulated losses; the provision for income tax; the statutory shareholdings of employees, directors and beneficiaries.

6.2. **Dividends:** The portion of the net profit for the year that is distributed among the shareholders of a corporation at the end of the financial year.

6.3. **JCP:** alternative form of remuneration to shareholders, before the end of the financial year, in the form of Interest on Equity.

7. ENUNCIATED

7.1. The remuneration of BB Tecnologia e Serviços' shareholders is based on the legal, regulatory and statutory provisions, as well as the internal rules applicable to the matter.

7.2. We seek to guarantee shareholder value, combined with the company's sustainability and short, medium and long-term financial sustainability, based on the need for flexibility and financial strength to maintain its business on a sustainable basis.

7.3. Every year, we decide on the percentage of earnings to be distributed (*payout*), taking into account various factors, such as: the company's results, its financial condition, cash requirements, the Risk Appetite and Tolerance Statement, the Capital Plan, current and potential market prospects, existing investment opportunities and the maintenance and expansion of operating capacity.

7.4. We remunerate shareholders at least annually, with the possibility of distributing interim dividends in shorter periods, every six months, based on the results observed in the half-yearly financial statements. We may distribute remuneration to shareholders at different intervals, in compliance with the legislation in force.

7.5. The minimum mandatory dividend for each year is 25% of net profit, as defined in current regulations and in the Bylaws.

7.6. We do not accumulate for subsequent years the dividend not distributed in a year in which there is no net profit.

7.7. We authorize, in compliance with the rules in force and the resolution of the Board of Directors, the payment to shareholders of Interest on Shareholders' Equity (JCP), as well as the imputation of its amount to the minimum mandatory dividend on the net profit for the six-month period.

7.8. We update the amounts distributed to shareholders in accordance with the law, as of the end of the six-month period or fiscal year in which they are calculated, until the day of actual collection or payment, and may also charge interest on arrears when such collection

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or payment does not take place on the date set by law, by the General Meeting or by resolution of the Executive Board.

8. APPROVAL

8.1. Through Technical Note 2022/0407, this policy was appraised by the Executive Board on 09/01/2024 and approved by the BBTS Board of Directors (Conad) on 25/01/2024.