



Accounting statements Financial year 2024

Gefic - Finance, Controllershship and
Accounting Management
Secot - Strategic Accounting
Superintendence
Dicos - Corporate Accounting Division

Amounts expressed in thousands of Reais, except where indicated.

MANAGEMENT REPORT - 2024	2
1. OPERATING ENVIRONMENT	2
2. HIGHLIGHTS OF THE PERIOD	2
3. STRATEGIC PLANNING 2024-2028	3
4. ECONOMIC AND FINANCIAL PERFORMANCE	4
5. BUSINESS	5
6. PEOPLE MANAGEMENT	5
7. CORPORATE GOVERNANCE	6
8. SUSTAINABLE DEVELOPMENT	9
9. RISK MANAGEMENT, INTERNAL CONTROLS AND COMPLIANCE	10
FINANCIAL STATEMENTS	12
BALANCE SHEET	12
INCOME STATEMENT	12
STATEMENT OF COMPREHENSIVE INCOME	12
STATEMENT OF CHANGES IN EQUITY	13
STATEMENT OF ADDED VALUE	13
CASH FLOW STATEMENT	14
EXPLANATORY NOTES	15
NOTE 1 - BB TECNOLOGIA E SERVIÇOS AND ITS OPERATIONS	15
NOTE 2 - PRESENTATION OF FINANCIAL STATEMENTS	16
NOTE 3 - MATERIAL ACCOUNTING POLICIES	17
NOTE 4 - MAIN ACCOUNTING JUDGMENTS AND ESTIMATES	21
NOTE 5 - CASH AND CASH EQUIVALENTS	21
NOTE 6 - CUSTOMERS	21
NOTE 7 - INVENTORIES	22
NOTE 8 - TAXES RECOVERABLE	22
NOTE 9 - ANTICIPATED COSTS AND EXPENSES	23
NOTE 10 - OTHER ASSETS	23
NOTE 11 - INCOME TAX AND SOCIAL CONTRIBUTION	24
NOTE 12 - CREDITS AND OTHER AMOUNTS	24
NOTE 13 - JUDICIAL DEPOSITS	25
NOTE 14 - JUDICIAL CREDITS RECEIVABLE	25
NOTE 15 - FIXED ASSETS	25
NOTE 16 - INTANGIBLE ASSETS	26
NOTE 17 - SUPPLIERS	26
NOTE 18 - TAXES AND CONTRIBUTIONS	26
NOTE 19 - LOANS	27
NOTE 20 - SALARIES AND BENEFITS PAYABLE	27
NOTE 21 - PERSONNEL PROVISIONS	28
NOTE 22 - PROVISIONS FOR TAXES AND CONTRIBUTIONS	28
NOTE 23 - PROVISIONS AND CONTINGENT LIABILITIES	28
NOTE 24 - OTHER LIABILITIES	30
NOTE 25 - SHAREHOLDERS' EQUITY	30
NOTE 26 - NET OPERATING REVENUE	31
NOTE 27 - COSTS OF PRODUCTS AND SERVICES RENDERED	31
NOTE 28 - GENERAL AND ADMINISTRATIVE EXPENSES	32
NOTE 29 - EXPENDITURE ON PROVISIONS FOR CONTINGENCIES AND LOAN LOSSES	32
NOTE 30 - NET FINANCIAL CHARGES	32
NOTE 31 - RELATED PARTIES	32
NOTE 32 - FINANCIAL INSTRUMENTS AND RISK MANAGEMENT	34
NOTE 33 - INSURANCE	37
INDEPENDENT AUDITORS' REPORT	38
OPINION OF THE AUDIT COMMITTEE	41
OPINION OF THE BOARD OF DIRECTORS	42
OPINION OF THE SUPERVISORY BOARD	43
BOARD MEMBERS	44

MANAGEMENT REPORT - 2024

Ladies and Gentlemen Shareholders,

We present the Management Report and the Financial Statements of BB Tecnologia e Serviços S.A., for the year ended December 31, 2024, in accordance with the Corporate Law, accompanied by the opinions of the Fiscal Council, the Audit Committee and the Independent Auditors.

1. OPERATING ENVIRONMENT

BB Tecnologia e Serviços S.A. ("BB TECNOLOGIA E SERVIÇOS" or "Company"), a company controlled by Banco do Brasil S.A. (BB), is present throughout Brazil and operates in the following segments: Infrastructure and Availability, Security Management, Communication and Connectivity, Channels and Backoffice and Correspondent Banking. (BB), is present throughout Brazil and operates in the Infrastructure and Availability, Security Management, Communication and Connectivity, Digital Solutions and Partnerships, Channels and Backoffice and Correspondent Banking segments, providing specialized technical assistance, document scanning and reproduction, *omnichannel* telemarketing, correspondent banking management, for financial and non-financial business processes, monitoring, supervision and execution of activities inherent to equipment and environments, software development, support and testing, data center support and operation, management of cell phone electronic messages, outsourcing and monitoring of physical security systems, as well as telephone *outsourcing*.

Throughout 2024, BB Tecnologia e Serviços expanded its portfolio, introducing solutions aimed at banking credit for consortiums and agribusiness, and reinforced others, such as *Open Finance*, interoperability and cybersecurity.

2. HIGHLIGHTS OF THE PERIOD

BB Tecnologia e Serviços celebrated its 50th anniversary in 2024, with a history full of challenges and achievements. In order to promote sustainability, the company's strategies in recent years have been aimed at intensifying connections and bringing BB Tecnologia e Serviços even closer to its clients and partners, strengthening its relationship with Banco do Brasil and expanding its operations in the market.

In order to achieve these goals, various actions were implemented with the aim of increasing share of business within the Banco do Brasil conglomerate, winning new clients and involving employees as brand promoters, as well as helping to build a positive perception of the company and its brand among the public. The results of these initiatives can be seen in the R\$1.5 billion in new business contracted in 2024, representing a 62% growth in the client portfolio, which included both public and private entities.

The highlights of this strategy were the new business deals signed through strategic partnerships for the resale of software licenses, specialized technical support and solutions related to HIVEPlace.

We also emphasize the diversification of the correspondent banking network, with an emphasis on consolidating the partnership in rural credit, as well as implementing new products in the network such as personal credit, real estate credit, insurance and consortiums.

BB Tecnologia e Serviços' network of partners is present in more than 1,500 Brazilian cities, with coverage extended to more than 4,500 municipalities. Revenues generated by the BB Tecnologia e Serviços network in BB's rural credit exceeded R\$152 million over the year - which places the management of correspondents and commercial representation among the main sources of income for the company.

The main highlights of 2024 were:

Amounts expressed in thousands of Reals, except where indicated.

- ✓ R\$40 billion in disbursements of BB's rural credit through banking correspondents under the management BB Tecnologia e Serviços. With this, the company has become one of Banco do Brasil's biggest partners in agribusiness and family farming, responsible for more than 30% of rural credit operations and 57,000 families served in the Custeio Pronaf and Pronaf Mais Alimentos¹ modalities;
- ✓ Expansion of strategic partnerships for solutions in the IT market. Contracts were signed Banco do Brasil to support and supply licenses for BMC Utilities DB2, MongoDB *Enterprise Advanced and Vcloud Foundation* software. With regard to other market clients, we would highlight the Oracle MySQL licenses for the TRF of the 5th Region and other instances of Federal Justice, as well as the success in bidding processes for Banrisul and TJ/SP;
- ✓ Consolidation of the *outsourcing* model in the provision of Security Systems Availability services, which includes imaging systems (DOSI), alarm systems (DOSA) and response devices (DODR), contributing significantly to the mitigation of operational risks. This reinforces BB Tecnologia e Serviços' role as one of the best providers of banking security solutions in Brazil. Among the deliveries made, we highlight the development of new video analytics applied to the client's security and business, such as facial recognition, forensic search and behavioral analysis in Banco do Brasil environments;
- ✓ Installation of more than 8,000 new pieces of equipment in more than 1,000 Banco do Brasil units, promoting modernization and compliance with current legislation;
- ✓ Implementation of an Artificial Intelligence module specialized in environmental security in the PSIM (*Physical Security Information Management*) solution, for classifying and handling security events;
- ✓ Sustainable disposal of more than 3,000 obsolete microcomputers and installation of 1,200 Password Dispenser Terminals (TDS) and Customer Call Terminals (TCC);
- ✓ Delivering new solutions for Banco do Brasil, such as closing more than 1,400 TAA bays and certifying the execution of Data Wipe on notebooks and microcomputers;
- ✓ Modernization of the document scanning and retrieval process, with the inclusion cloud storage, improving operational efficiency and capacity to meet customer requests;
- ✓ Implementation of a new transport logistics model based on accreditation with integrated management via a freight platform;
- ✓ Use of emerging cybersecurity technologies to combat the latest digital threats. Increasing *cyber* maturity and resilience with the implementation of Zero Trust architecture and new cyber capabilities, such as *Threat Hunting* and *Intelligence*, among others;
- ✓ Savings of R\$205.3 million in relation to the reference value of all tenders, representing a reduction of around 16%.

¹ Pronaf Custeio is intended to finance operations related to the production cycle, while Pronaf Mais Alimentos is intended for long-term financing.

3. STRATEGIC PLANNING 2024-2028

BB Tecnologia e Serviços' strategic map is built using the BSC (*Balanced Scorecard*) strategic management model. This document is made up of five perspectives: Clients, Results, Process Intelligence, Human Capital and Sustainability. The company uses the adapted model applied by BB in which, in addition to the original BSC perspectives, it adds the Sustainability perspective.

Amounts expressed in thousands of Reais, except where indicated.



BB Tecnologia e Serviços' purpose, which is to "Generate value and efficiency for our clients through intelligent solutions", reflects the organization's commitment to developing strategies and actions that maximize results and optimize processes, providing clients with innovative solutions that meet their needs and boost their success in the market.

Reinforcing its commitment to ESG (Environmental, Social and Governance) responsibility policies, BB Tecnologia e Serviços promotes an inclusive and welcoming work environment. Through initiatives that encourage diversity, the company seeks to increase the participation of historically under-represented groups, such as black and brown people, women, indigenous people and people with disabilities (PwD).

BB Tecnologia e Serviços' corporate values include Ethics, Innovation, Sense of Ownership and Customer Focus and now incorporate Sustainability as an essential principle. This evolution strengthens the organizational identity and reaffirms the Company's commitment to inclusion, equity and social responsibility, consolidating its position as a future-oriented company committed to having a positive impact on the environment and society.

4. ECONOMIC AND FINANCIAL PERFORMANCE

BB Tecnologia e Serviços ended 2024 with a profit R\$ 172.3 million, the highest result in its 50-year history, with an increase of 88.2% compared to 2023 (profit of R\$ 91.6 million). The historic result was possible mainly due to efforts to renew existing contracts, establish new businesses and effectively manage corporate spending, with the involvement of multidisciplinary teams aimed at adopting best practices in resource management, contributing to the consistent and sustainable generation of results and cash.

The company's gross revenue reached R\$2.007 billion, an increase of 26.3% compared to 2023 (R\$1.6 billion). This growth was driven by progress in the correspondent banking contract, an increase in license resales to Banco do Brasil and new partners, reinforcement in the banking automation contract and expansion of the portfolio of services offered by HIVEPlace, as well as maintaining revenue levels in the maintenance contracts for equipment, peripherals and security systems at Banco do Brasil branches.

Investments reached an all-time high of R\$85.8 million, with the equipment needed to expand electronic security services at Banco do Brasil branches standing out.

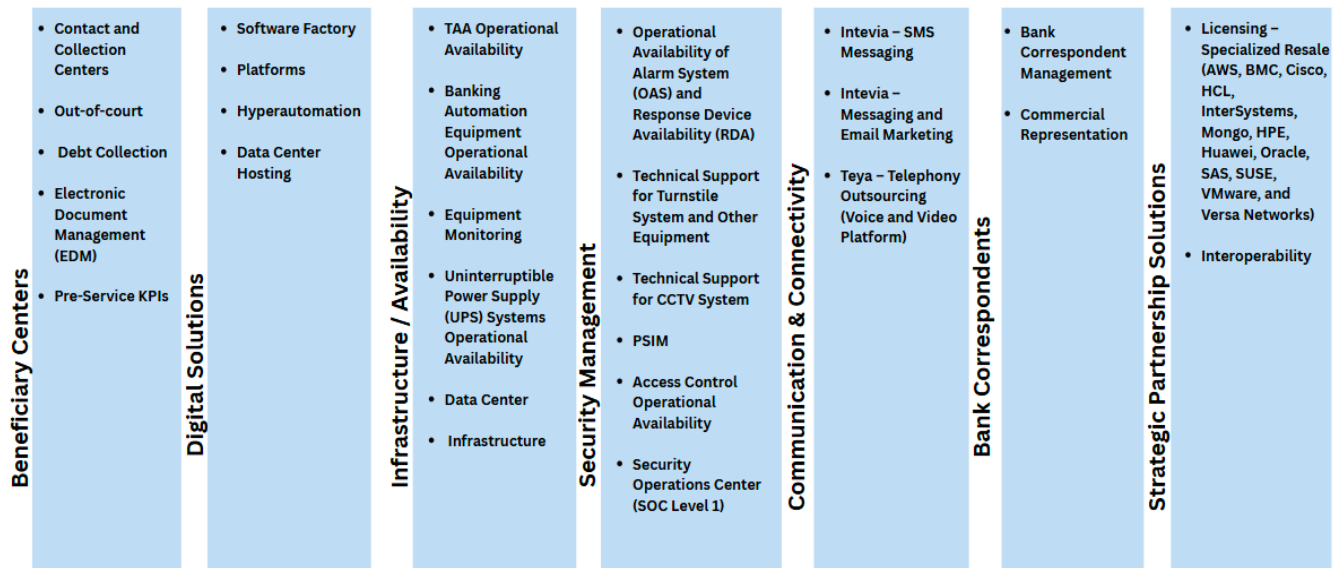
Amounts expressed in thousands of Reais, except where indicated.

for the supply of IT equipment to promote the Telephony *Outsourcing* service and ICT infrastructure adjustments, technological evolution and increased cyber resilience.

5. BUSINESS

BB Tecnologia e Serviços' portfolio covers a wide range of solutions and extensive service capacity. Structurally, the business fronts have been expanded in order to guarantee the best operational results, as well as speeding up the structuring of new business opportunities.

Business Lines



6. PEOPLE MANAGEMENT

BB Tecnologia e Serviços' People Management Policy guides interaction with employees, in line with current legislation and regulations, corporate documents and best practices in people management. Its purpose is to guarantee the presence of qualified professionals who are motivated and committed to achieving the organizational objectives, as well as promoting a positive and collaborative work environment. The policy also seeks to foster the continuous development of employees, ensuring that everyone is aligned with the company's values and purpose.

In 2024, BB Tecnologia e Serviços had a staff of 3,080 employees, distributed in various categories, as shown in the following table:

Workforce by category - 2024	
Type of link	Quantity
Civil servants	2.780
Assigned to Banco do Brasil	58
CCLPs Officials - Commissioned Positions of Free Provision	17
Temporary	160
	3.015
Young Apprentice	16
Trainees	49
	3.080

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Throughout the year, BB Tecnologia e Serviços implemented several initiatives aimed at Diversity, Equity and Inclusion (DE&I). The BBTS+ Inclusive course was created, the DE&I policy was published and workshops on inclusive communication were held. The DE&I Forum continued to be active and an ESG committee was established with a focus on DE&I. Self-declaration of gender and sexual orientation was facilitated and female leadership was encouraged through mentoring, reaching 32.3% of women in leadership, surpassing the 30% target. Benefits for employees with disabilities (PCD) were expanded, including aid for orthoses and prostheses, co-payment assistance for children of employees undergoing therapies (TEA), the purchase of assistive material, such as large monitors for the visually impaired, and an exclusive booklet for the guidance of this public was disseminated. These actions show our commitment to a fairer, more diverse and inclusive workplace.

In the field of health and well-being, the BBTS+ Health program was implemented, which includes a food education program aimed at improving the quality of life of overweight or obese employees, with the support of nutritionists and psychologists. Flu and dengue vaccination campaigns were carried out with full reimbursement. The Pink October campaign was promoted with exemption from co-payment for mammograms and Blue November with exemption from co-payment for consultations with urologists. More than 1,800 psychological and 400 nutritional consultations were offered, all free of charge to employees. Safety at work was also promoted through the work of the Cipas, Sipats were held at all bases and the monthly newspaper "Segurança em Foco" (Safety in Focus) was published.

In response to the tragedy of the rains in Rio Grande do Sul, BB Tecnologia e Serviços implemented a number of actions to provide support and emotional support to affected colleagues and families. In addition to psychological support, a virtual fundraiser was organized among employees to provide all kinds of help, including the donation of warm clothes and blankets. Emergency aid was offered to the homeless and to those who had suffered material losses. The company also made a donation to the Banco do Brasil Foundation, in support of the people of Rio Grande do Sul.

In 2024, BB Tecnologia e Serviços also invested significantly in corporate education and professional development. A new digital platform was implemented for UniBBTS, BBTS' Corporate University. The development of new leaders was promoted through qualification programs, reaching more than 100 employees, and the PDG (Management Development Program) was implemented, covering more than 130 of the company's leaders. Graduation, specialization and language scholarships were offered to more than 150 employees. In addition, a program was promoted to train managers for the top leadership of BB Tecnologia e Serviços.

In an unprecedented way, the collective agreement was formalized on a biennial basis, a negotiation that sought improvements for employees in the social and economic spheres. This agreement reflects the company's proximity and efficiency in labor relations, guaranteeing better working conditions and benefits.

These initiatives demonstrate BB Tecnologia e Serviços' ongoing commitment to promoting a more inclusive, healthier working environment, focused on the professional development of its employees. By investing in diversity, equity, inclusion, health, well-being and corporate education, the Company reaffirms its role as a company that values and supports its employees, contributing to a fairer and more sustainable future for all.

7. CORPORATE GOVERNANCE

BB Tecnologia e Serviços adopts a management model based on the best governance practices, ensuring that administrative acts and decision-making take place in a secure, traceable manner, supported by data that is made available in a timely manner.

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BB Tecnologia e Serviços' Corporate Governance guarantees shareholders organizational management with *fairness, transparency, accountability and compliance*.

Every year, the company declares information on its activities, control structure, risk factors, economic and financial data, corporate governance policies and practices and a description of the composition and remuneration of its management in its Annual Letter on Public Policies and Corporate Governance. The Annual Letter also includes commitments to achieve public policy objectives.

Acting with transparency, the Company periodically publishes its results on its website, in addition to the mandatory annual publication in a widely circulated newspaper.

BB Tecnologia e Serviços has a well-defined governance architecture that includes a General Meeting, Board of Directors, Fiscal Council, Internal Audit, Independent Audit, Audit Committee, Ethics and Discipline Committee, Executive Board and Advisory Committees to the Executive Board. It is committed to ensuring the integrity of its actions.

BB Tecnologia e Serviços' Board of Directors is an essential collegiate body for the Company's strategic directions, in charge of the decision-making process in relation to strategic directions. The members of the Board of Directors act in such a way as to ensure the sharing of their experience in business, processes, sustainability, risk management and long-term vision, being a link between the Company's Executive Board and its shareholders. Recognizing the importance of plurality and the benefits of diversity and inclusion, 43% of the effective members of the Board of Directors are women, enabling leadership that reflects different perspectives. The Board also includes an Employee Representative Board Member, who plays an important role in strategic decisions and the direction of the organization.

The Executive Board Advisory Committees are internal, deliberative and permanent bodies that advise and report to the Executive Board. All advisory committees have permanent statutory members. In 2024, the advisory committees were updated so that they better reflect the company's activities in its market strategy and in strengthening cyber security. In addition, an Environmental, Social and Governance Management Committee was established, with the aim of fostering debates on market trends and best practices related to diversity, equity and inclusion. This committee is also tasked with monitoring actions that guarantee the company's environmental, social and governance sustainability.

In 2024, a total of 177 meetings of the Advisory Committees were held, with Caope - the Administrative-Operational Committee - having the most meetings, 60 in total, promoting relevant discussions in the company's economic and financial sphere.

In order to constantly improve the company's committees, the composition and duties of the Executive Board Advisory Committees are constantly reviewed, thus ensuring compliance with best governance practices. In this sense, the company has general and specific policies, a Code of Ethics, an Integrity Program, an area dedicated to Internal Controls and Compliance, an Ombudsman's Office (internal and external) and a direct communication channel with the Audit Committee. This structure of bodies and policies contributes to combating fraud, fighting corruption and ensuring the effectiveness and transparency of the organization's relationship with its stakeholders.

Ombudsman

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BB Tecnologia e Serviços is concerned about listening to its employees and has invested in the Ombudsman channel, which is designed for compliments and suggestions, complaints and claims. In addition to making the channel available and publicizing it throughout the company, face-to-face visits are also made by the Itinerant Ombudsman in various locations where the company has units. The initiative allows the company to get closer to people, clarify doubts receive feedback to improve the channel and other company processes. Throughout 2024, several locations were visited, allowing more than 250 employees to take part in the meetings.

External Communication / Marketing

The format of communication with external audiences was intensified in 2024. Relevant information was shared with partners, customers, suppliers and society about the company's business and its social responsibility actions. The company's website was redesigned to provide greater transparency. In addition, there was an increase in frequency of publications on the company's social networks to strengthen our presence in the digital environment.

By diversifying communication with a focus on broader external exposure, BB Tecnologia e Serviços has reached out to society more broadly, promoting its business and the positive impact it has on society.

advertising campaigns, the company has contributed socially to raising awareness of the social urgency for gender equality and fairness in dealing with black, brown, indigenous and elderly people.

The actions carried out throughout 2024 were aimed at disseminating the image of BB Tecnologia e Serviços as a solid company, with a legacy of 50 years of history, reliable and a reference in the market, in order to attract and retain customers.

To this end, communication focused on BB Tecnologia e Serviços' ability to generate value, to always be at the forefront of technological solutions and social inclusion, promotes our commitment to generating efficiency through intelligent solutions with a positive impact on society.

To this end, the company broadcast content on major communication channels through *branded content* actions and carried out promotional actions to showcase the brand through OOH media in the Sara Kubistchek City Park and in the center of Brasília.

In addition, the company promoted or participated in the following events, among others:

Action	Objective
BBTS Connect	To promote the company's brand, business and social actions, celebrating its 50th anniversary. The objective of valuing and establishing connections with customers and partners was achieved. With the on-site participation of around 700 registrants and live broadcasts, BBTS CONNECT 2024 has established itself as an important space for debate on high level on technology market trends, diversity and inclusion.
Inauguration of CRBBs in Bahia (Lauro de Freitas and Salvador)	To promote the creation of jobs in the state of Bahia and the employability of black, brown, indigenous people, senior citizens, people looking for their first job, women in vulnerable situations, as well as minority groups in the country. LGBTQIAPN+ community.
Agro Fairs	Promotional action to promote the brand during the Circuito Agro events.
Opening of Mais BB BBTS Stores	Promotional action to publicize the intermediation of BB Tecnologia e Serviços for credits for agribusiness producers, including small producers and family farming.
BB Digital Week (BBDW)	Sponsorship and participation of BBDW, with an innovative stand that focused on brand exposure as a company that is always ahead in terms of technology.

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USI BB	Supporting a Banco do Brasil event aimed at integration and strategic alignment, strengthening BB Tecnologia e Serviços as a provider of intelligent solutions that integrate security cameras with data analytics.
Consulting Project Sponsorship Integrated UniCEUB	Encourage academic initiatives and promote BB Technology and Services as partner in the education and entrepreneurship sector.
Event sponsorship - Science that inspires	Organized by the Brazilian Agricultural Research Corporation - Embrapa, in partnership with Banco do Brasil's Agribusiness and Family Farming Department - DIRAG BB, BB Tecnologia e Serviços strengthened the relationship between the two companies. between the company and its target audience.
Gealc Network Event	By fostering technological innovation in public administration, BB Tecnologia e Serviços has made known its commitment to the idea of modernizing public administration in Latin America, contributing to the construction of more transparent, efficient and citizen-oriented governments.
Participation in international events - BMC CONNECT in Las Vegas and VISION24	Aiming bring together IT professionals, business leaders and multiple partners in order to explore the latest innovations, trends and best practices in IT management and automation, BB Tecnologia e Serviços exhibited its brand in a stage setting international.

8. SUSTAINABLE DEVELOPMENT

During 2024, BB Tecnologia e Serviços improved its sustainability strategy. When drawing up its strategic map for the 2024-2028 cycle, one of its objectives was to "expand the adoption of ESG practices as a source of value generation". To this end, it indicated the following strategic priorities in the ESG axis:

- ✓ Increasing the environmental compensations the company's operations (displacement, disposal, resource consumption, energy savings, etc);
- ✓ Achieving levels of excellence in governance certifications (IG-Sest, CertGov, Pró-Ética, among others);
- ✓ Expand the social impact of BB Tecnologia e Serviços' actions by promoting diversity and inclusion policies;
- ✓ Linking sustainability actions to the BB Tecnologia e Serviços brand to generate value for our business;
- ✓ Increasing the number of women in strategic positions.

By becoming a signatory to the UN Global Compact and a supporter of the IBGC's Positive Agenda, the company officially declared its commitment to the Sustainable Development Goals (SDGs). Thus, during 2024, the company launched its Annual Sustainability Plan, which included verifiable and measurable indicators in line with the SDGs of the Global Compact. It is important to note that the Plan includes at least one indicator for each SDG of the Global Compact.

BB Tecnologia e Serviços established several indicators throughout 2024, with the goal of fulfilling its sustainability strategy. Among them, the "CO² Compensation" indicator stands out, which set the goal of increasing environmental compensation for the company's operations, including displacement, disposal, resource consumption and energy savingsreaching the mark of 200 tons of CO² compensated, in line with "SDG 13 - Action Against Global Climate Change" and part of the company's Sustainability Plan.

Another relevant indicator is linked to "SDG 12 - Sustainable Consumption and Production", with the objective of "Expanding the practice of sustainable disposal". With the efforts of various areas, it was possible to dispose of and donate 1,363 uniforms to people in vulnerable situations.

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Finally, the third indicator is linked to "SDG 05 - Gender Equality", with the objective of "Increasing the number of women in strategic positions". This objective was achieved, resulting in 30% of women in leadership positions in the company.

In addition, BB Tecnologia e Serviços publishes an annual Unified Sustainability Report on its public website, including the Social Balance Sheet. The document discloses the Company's sustainable development initiatives and socio-environmental responsibility practices, highlighting the equity and inclusion actions carried out both with the Company's staff and with the Community. It implements environmental policies and actions aimed at donations, recycling and sustainable disposal.

In 2024, the company adopted the leased fleet model for its service network. By adopting new, less polluting vehicles, together with ethanol fuel, the company has made progress in offsetting CO2 and reducing greenhouse gas emissions.

9. RISK MANAGEMENT, INTERNAL CONTROLS AND COMPLIANCE

The company has a structured integrated corporate risk management process, which is aligned with best market practices and with the parent company Banco do Brasil.

Responsibility for risk management lies with all parties involved in organizational processes and permeates all levels of the organization. The model used distributes risk and control activities into three lines, which act in an integrated manner and play different roles within the organization's structure:

- ✓ The process/business managers are on the first line;
- ✓ The 2nd line is the responsibility of the risk management, compliance and control area, with support functions for processes and businesses essentially linked to risk management and internal controls;
- ✓ The 3rd line is represented by the Internal Audit, which is linked to the Board of Directors.

BB Tecnologia e Serviços has an Internal Controls and Risk Management Committee, which supports the Board of Directors in making decisions on risk management and business continuity.

Within the scope of internal processes, the integrated tool for risk management automation is used, which brings greater transparency, agility, standardization and reliability to the information coming from the monitoring of actions. The system has resulted in greater efficiency in monitoring recommendations, facilitated reporting to committees and contributed to decision-making.

In 2024, the relevant risk methodology based on ISO 31.000 - Risk Management was developed and implemented, with the aim of establishing criteria and formal studies to define the relevant risks incurred by BB Tecnologia e Serviços. The methodology has brought greater security, since it allows the risks to which the company is exposed to be identified, assessed, treated and updated, supporting strategic decision-making and the prioritization of resources by the company.

The instruments used by the Company are listed below:

- **Risk Management Policy:** establishes principles and guidelines to be observed in the risk management process;
- **Risk Appetite Statement (RAS):** establishes the maximum amount of risk that the company accepts to incur in its business and in achieving its strategic objectives;
- **Risk Matrix:** identifies and classifies the risk, as well as providing information on the controls implemented and the actions proposed to mitigate them;
- **Integrated Stress Test (IST):** simulation of stress scenarios, providing a prospective view of risk assessment and its impact on the company's liquidity, with the role helping managers make decisions;

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- **Taxonomy:** consolidation in a single instrument of the risk events inherent to the activities carried out by the Company. In 2024, the taxonomy evolved by standardizing the categories and classifications of relevant risks.

Compliance Program

The *Compliance* Management System brings together internal practices and mechanisms that demonstrate its compliance with laws, standards and other regulatory instruments, as well as its ethical stance.

One of these control mechanisms is the **Compliance Program**, which is a Corporate Governance instrument made up of guidelines aimed at preventing, detecting and correcting the exposure of BB Tecnologia e Serviços to potential threats, encouraging the effective application of the Code of Ethics, Conduct and Integrity and seeking to mitigate illicit acts practiced against the National or Foreign Public Administration.

The document has been reformulated from 13 pillars to 10 guiding principles included in 3 directives: Detection, Prevention and Correction, which allows for more effective monitoring and greater involvement of the entire company in fulfilling its role of being *compliant*.

In addition, the main policies dealing with integrity were updated, and acculturation actions were carried out, including Ethics, Integrity and Inclusion campaigns, lectures and material on the intranet and the provision of Integrity and Risk Management training. BB Tecnologia e Serviços continues to be a signatory of the Business Pact for Integrity and Against Corruption and participates in the United Nations Global Compact Brazil Network.

Business Continuity Management Program (BCMP)

The business continuity management process underwent a series of improvements in 2024, with a view to raising the level of resilience and response to incidents and interruptions in the company's operations.

The main objective of BB Tecnologia e Serviços' Crisis Management Plan (CMP) is to establish a process that enables timely action in the event of a disaster scenario, thus guaranteeing the sustainability of the organization's business and reputation management. In detail, the CMP aims to:

- ✓ Ensure the existence of communication procedures, responses and solutions to disasters that could have a negative impact on key stakeholders, as well as damaging their business and/or critical operations;
- ✓ Define the responsibilities of each area in the crisis management process;
- ✓ Ensuring compliance with internal and/or external regulations, standards and legal requirements;
- ✓ Define the procedure for identifying and dealing with crises, the macro activities of the teams involved and their operating dynamics.

In addition, this program includes the Crisis Management Committee and the Communication Plan, the latter involving the BB controller and the higher collegiate bodies (Coaud, Conad and Cofis).

Additional information

This Management Report has been prepared on the basis of the financial statements and other management documents produced by the company. Further information about the company is available at bbts.com.br.

Amounts expressed in thousands of Reais, except where indicated.

BALANCE SHEET

ACTIVE	Note	31.12.2024	31.12.2023	LIABILITIES	Note	31.12.2024	31.12.2023
CURRENT		656.504	476.416	CURRENT		418.436	304.048
Cash and Cash Equivalents	5	360.502	261.751	Suppliers	17	238.098	165.553
Clients	6	161.690	98.378	Customer advances		2.479	-
Stocks	7	40.280	35.784	Loans	19	15.316	15.364
Recoverable Taxes and Fees	8	58.515	55.762	Taxes and Contributions	18	42.196	34.202
Anticipated Costs and Expenses	9	15.130	6.499	Salaries and Benefits Payable	20	4.189	1.925
Other Assets	10	20.387	18.242	Dividends Payable	25	40.939	21.750
				Personnel provisions	21	42.700	40.101
				Provisions and Contingent Liabilities	23 b.	11.539	10.624
				Provision for Profit Sharing		10.233	5.437
				Provisions for Taxes and Contributions	22	4.437	4.203
				Other obligations	24	6.310	4.889
NON-CIRCULATING		533.178	430.614	NON-CIRCULATING		242.723	205.874
Long-term				Suppliers	17	124.214	70.169
Deferred Tax Assets	11 c.	60.647	65.880	Loans	19	81.650	96.550
Credits and Other Amounts	12	54.014	42.164	Taxes and Contributions	18	-	5.136
Recoverable Taxes and Fees	8	20.512	25.194	Provisions and Contingent Liabilities	23 b.	36.469	33.269
Court deposits	13	34.730	28.050	Other obligations	24	390	750
Judicial Receivables	14	-	6.274	NET EQUITY		528.523	397.108
Anticipated Costs and Expenses	9	-	305	Share Capital	25	300.040	218.635
Total Long-Term Assets		169.903	167.867	Legal reserve	25	20.322	11.704
Fixed assets	15	349.934	250.357	Reserve for Expansion	25	208.176	166.784
Intangible	16	13.341	12.390	Treasury shares	25	(15)	(15)
TOTAL ASSETS		1.189.682	907.030	TOTAL LIABILITIES		1.189.682	907.030

The explanatory notes are an integral part of the financial statements.

INCOME STATEMENT

	Note	2024	2023
Net Operating Revenue	26	1.761.792	1.406.516
Product and service costs	27	(1.206.848)	(1.042.505)
Gross Profit		554.944	364.011
Other Operating Income / (Expenses)		(306.025)	(232.472)
General and Administrative Expenses	28	(290.631)	(209.210)
Contingencies	29	(8.430)	(8.904)
Provisions for losses	29	(519)	(98)
Other Operating Income (Expenses)		(6.445)	(14.260)
Profit before Financial Income and Expenses		248.919	131.539
Financial Results		7.623	4.578
Financial Income	30	35.544	39.558
Financial Expenses	30	(27.921)	(34.980)
Profit before income tax		256.542	136.117
Income and Social Contribution		(84.195)	(44.553)
Provision for Current Income Tax and CSLL	11 a.	(78.962)	(27.269)
IRPJ and CSLL Deferred Tax Assets	11 a.	(5.233)	(17.284)
Net Profit for the Period		172.347	91.564
Total number of shares		497.173.172	497.173.172
Ordinary		248.586.586	248.586.586
Preferential		248.586.586	248.586.586
Earnings per share (R\$)			
Ordinary		0,330	0,175
Preferred ^[1]		0,363	0,193

The explanatory notes are an integral part of the financial statements.

^[1] Preferred shares will have dividends 10% (ten percent) higher than those attributed to each ordinary share.

STATEMENT OF COMPREHENSIVE INCOME

	2024	2023
Net Profit for the Period	172.347	91.564
Comprehensive Income for the Period	172.347	91.564

The explanatory notes are an integral part of the financial statements.

Amounts expressed in thousands of Reais, except where indicated.

STATEMENT OF CHANGES IN EQUITY

	Paid-in Capital	Profit reserves		Treasury shares	Retain ed earnings	Total
		Cool	Expansion			
Balances at 31.12.2022	218.635	7.126	101.545	(15)	-	327.291
Net Profit for the Year	-	-	-	-	91.564	91.564
Allocations: Profit reserves	-	4.578	65.239	-	(69.817)	-
Dividends	-	-	-	-	(21.746)	(21.746)
Balances at 31.12.2023	218.635	11.704	166.784	(15)	-	397.108
Changes in the financial year	-	4.578	65.239	-	-	69.818
Capitalization of the Reserve	81.405	-	(81.405)	-	-	-
Net Profit for the Year	-	-	-	-	172.347	172.347
Allocations: Profit reserves	-	8.618	122.797	-	(131.415)	-
Dividends	-	-	-	-	(40.932)	(40.932)
Balances at 31.12.2024	300.040	20.322	208.176	(15)	-	528.523
Changes in the financial year	81.405	8.618	41.392	-	-	131.415

The explanatory notes are an integral part of the financial statements.

STATEMENT OF ADDED VALUE

	Note	2024	%	2023	%
Recipes		2.006.626		1.589.712	
Gross Operating	26	2.007.145		1.589.810	
Provisions for losses	29	(519)		(98)	
Inputs Purchased from Third Parties		(1.006.321)		(819.837)	
Third-party services		(506.267)		(460.384)	
Sales and service costs		(319.858)		(263.874)	
Public Services and Concessions		(17.948)		(21.219)	
Specialized IT Services		(42.305)		(22.563)	
Specialized Business Management Services		(52.440)		(13.448)	
Software licenses		(8.528)		(6.071)	
Others		(58.975)		(32.278)	
Gross Value Added		1.000.305		769.875	
Withholdings		(70.103)		(65.719)	
Depreciation and Amortization	15/16	(73.225)		(60.231)	
Input credits	27	4.194		2.854	
Contingencies	29	(8.430)		(8.904)	
Other Operating Income (Expenses)		7.358		562	
Value Added Received in Transfer		35.544		39.558	
Financial Income and Credit Variations		35.544		39.558	
Total Value Added to be Distributed		965.746	100	743.714	100
Distribution of Value Added		965.746	100	743.714	100
Personnel and Charges		423.035	44	376.061	51
Wages and Fees		186.670		161.811	
Benefits and Social Charges		218.879		198.044	
FGTS		17.486		16.206	
Taxes, Fees and Contributions		340.909	35	240.905	32
Federal		251.845		174.425	
State		4.914		6.427	
Municipalities		84.150		60.053	
Remuneration of Third Party Capital		29.455	3	35.184	5
Interest		27.921		34.980	
Rentals		1.534		204	
Return on Equity		172.347	18	91.564	12
Dividends		40.932		21.746	
Retained Earnings		131.415		69.818	

The explanatory notes are an integral part of the financial statements.

Amounts expressed in thousands of Reais, except where indicated.

CASH FLOW STATEMENT

	Note	2024	2023
Cash Flows from Operating Activities			
Net Profit for the Period		172.347	91.564
Adjustments by:			
Interest on loans	19	12.861	16.784
Depreciation and Amortization	15/16	73.225	60.231
Deferred Tax Assets	11 a.	5.233	17.284
Reinforcement (Reversal) of Provision for Contingent Liabilities	29	8.430	8.904
Personnel provision	21	2.599	(2.083)
Tax provision		234	305
IR/CSLL	11 a.	70.912	24.775
Provision for Profit Sharing	28	10.233	5.437
Provision for Credit Risks		-	(193)
Provision for Accounts Payable	17	23.602	16.206
Provision for inventory obsolescence losses	7	3.929	(3.933)
Updating of Taxes and Fees to be Recovered		(4.548)	(6.575)
Updating Court Deposits		(2.359)	(2.431)
Disposals of Fixed Assets		1.304	6.850
Intangible asset write-offs		-	74
Provision for losses on fixed assets	15	5.414	7.867
Adjusted Profit		383.416	241.066
Decrease or (Increase) in Operating Assets		(85.628)	(23.361)
Clients		(63.312)	(9.947)
Stocks	7	(8.425)	16.160
Recoverable Taxes and Fees		6.477	(14.566)
Credits and Other Amounts		(11.850)	(11.806)
Anticipated Costs and Expenses		(8.326)	4.331
Judicial Receivables		6.274	(562)
Court deposits		(4.321)	(4.273)
Other Current Assets		(2.145)	(2.698)
(Decrease) or Increase in Operating Liabilities		18.834	(38.575)
Suppliers		102.988	25.788
Customer advances		2.479	-
IR/CSLL (Offset)		(70.912)	(24.775)
IR/CSLL (paid)		8.050	2.494
Other Taxes and Contributions		(5.192)	7.680
Salaries and Benefits Payable		2.264	479
Profit sharing		(5.437)	(4.539)
Contingent Liabilities Paid		(4.315)	(29.302)
Interest paid	19	(12.909)	(17.068)
Other obligations		1.818	668
Cash Generated/(Applied) by Operating Activities		316.622	179.130
Cash Flows from Investing Activities			
Acquisition of Fixed Assets		(175.893)	(96.659)
Acquisition of Intangible Assets		(4.579)	(2.228)
Net Cash Consumed by Investing Activities		(180.472)	(98.887)
Cash Flows from Financing Activities (Applied)			
Dividend Paid		(22.499)	(18.921)
Loan repayments		(14.900)	(14.900)
Net cash consumed by financing activities		(37.399)	(33.821)
Net Increase/(Decrease) in Cash and Cash Equivalents		98.751	46.422
At the beginning of the period		261.751	215.329
At the end of the period		360.502	261.751

The explanatory notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS AS OF DECEMBER 31, 2024

NOTE 1 - BB TECNOLOGIA E SERVIÇOS AND ITS OPERATIONS

BB Tecnologia e Serviços S.A. ("BB TECNOLOGIA E SERVIÇOS" or "Company"), registered with the CNPJ (MF) under No. 42.318.949/0013-18, is a company controlled by Banco do Brasil S.A. (BB), which holds 99.97% of its share capital. It provides services in the Information Technology and Business Process segments, with Banco do Brasil S.A. as its main client. Its head office is located at Setor de Edifícios Públicos Norte, quadra 508, conjunto "C", lote 07, Brasília, Federal District.

BB TECNOLOGIA E SERVIÇOS has a broad and diversified Business Portfolio, with technology products (*Information Technology Outsourcing - ITO*) and services (*Business Process Outsourcing - BPO*). This diversification of the portfolio provides business diversity, synergy gains through the possibility of solutions with a combination of products and services, with benefits for business sustainability and the generation of internal operational efficiency and for the clients served.

Infrastructure and Availability: we offer a large network of specialized technical assistance throughout the country to guarantee the operational availability of banking automation equipment, with corrective, preventive and predictive maintenance, using environment and equipment monitoring services.

Security Management: BB TECNOLOGIA E SERVIÇOS offers specialized security solutions for environments, generating value through the integration of devices and greater efficiency and assertiveness in dealing with events.

Communication and Connectivity: regardless of the size of the organization or segment, telephony and connectivity solutions are indispensable tools for optimizing management and guaranteeing other benefits.

Channels and BackOffice: the Channels and *BackOffice* business line aims to generate process intelligence, increase efficiency and gain scale for customers by centralizing customer relationship services and handling documents with sensitive data.

Digital Products and Solutions: through solutions built in-house and/or developed and marketed with partners, BB TECNOLOGIA E SERVIÇOS' digital solutions offer reliable technologies to boost organizations' digital transformation.

Correspondent Banking: BBTS will be responsible for marketing products directly or means of sub-substitution to other companies forming a network of correspondents, acting as Network Manager.

It is through the diversity and complementarity of its Business Portfolio, and the capillarity and specialization of its operating units, that BB TECNOLOGIA E SERVIÇOS delivers operational efficiency in the provision of services to clients with excellence, as well as ensuring the sustainability of results and business.

The figure below summarizes BB TECNOLOGIA E SERVIÇOS' portfolio, with its business lines and respective types of products and services:

Amounts expressed in thousands of Reais, except where indicated.

Infrastructure and Availability

- - Operational Availability of TAA
- - Operational Availability of Banking Automation Assets
- - Environment Monitoring
- - Data Center Infrastructure Network
- - Technical Assistance for Revolving Door Systems, CCTV, and other legacy equipment

Security Management

- - DOSA - Operational Availability of Alarm System, Fog Generator, Trackers, Strobe Light
- - DOCA - Operational Availability of Access Control
- - DOSI - Operational Availability of Image System
- - PSIM - Physical Security Information Management Platform
- - SOC - Cybersecurity Event Monitoring
- - CDT - Cross Data Time

Communication and Connectivity

- - Intevia - SMS Messaging
- - Intevia - Email Marketing Messaging
- - Teya/PVV - Telephony Outsourcing

Channels and Backoffice

- - Relationship Centers and Telebanking
- - Extrajudicial Debt Collection
- - Operational Streamlining for Operations Adjustment
- - Microfilming

Products and Digital Solutions

- - Aprove Service
- - Software Factory
- - Licensing - Specialized Resale (Oracle, Cisco, Qlik, VMWare, AWS, SUSE)
- - HIVEPlace
- - Data Center Hosting

Banking Correspondent

- - Management of sub-established correspondent network

NOTE 2 - PRESENTATION OF THE FINANCIAL STATEMENTS

a) Declaration of conformity

The financial statements were prepared on the basis of accounting guidelines issued by the Brazilian Corporation Law and are presented in accordance with accounting practices adopted in Brazil, which include the pronouncements of the Accounting Pronouncements Committee (CPC), approved by the Federal Accounting Council (CFC).

All relevant information specific to the financial statements, and only this information, is being disclosed, and corresponds to that used by the Board of Directors in its management.

These financial statements were approved and authorized by the Executive Board on February 17, 2025 and by the Board of Directors on March 6, 2025.

b) Functional and presentation currency

The financial statements are presented in Reais, which is the functional and presentation currency of BB TECNOLOGIA E SERVIÇOS. The definition of this currency is in line with the criteria established in Technical Pronouncement CPC 02 (R2) - Effects of Changes in Foreign Exchange Rates and Translation of Financial Statements.

All accounting information presented in thousands of reais (R\$ thousand) has been rounded to the nearest thousand, unless otherwise indicated.

Amounts expressed in thousands of Reais, except where indicated.

c) Continuity

Management has assessed BB TECNOLOGIA E SERVIÇOS' ability to continue operating normally and is convinced that it has the resources to continue its business in the future. In addition, management is not aware of any material uncertainty that may cast significant doubt its ability to continue as a going concern, these financial statements have been prepared on a going concern basis.

d) Changes in accounting policies

The accounting policies and methods used in the preparation of these financial statements are equivalent to those applied to the financial statements for the year ended 31.12.2023.

e) Recently issued standards and pronouncements Standards applicable from 01.01.2024

Revision of technical pronouncements No. 23/2023

In August 2023, the Accounting Pronouncements Committee made changes to the following Technical Pronouncements: CPC 26 (R1) Presentation of Financial Statements and CPC 06 (R2) - Leases.

The revision establishes changes in Technical Pronouncements due to changes in the classification of liabilities as current or non-current; non-current liabilities with *covenants* and lease liabilities in a sale and *leaseback* transaction.

BB TECNOLOGIA E SERVIÇOS evaluated the impacts of the revision of the pronouncements and did not identify any significant effects.

Revision of technical pronouncements No. 24/2023

In December 2023, the Accounting Pronouncements Committee made changes to the following Technical Pronouncements: CPC 03 (R2), CPC 32, CPC 40 (R1).

The revision establishes changes in Technical Pronouncements as a result of changes in International Tax Reform - Pillar Two Model Rules and Supplier Financing Arrangements. BB TECNOLOGIA E SERVIÇOS evaluated the impacts of the revision of the pronouncements and did not identify any significant effects.

Revision of technical pronouncements No. 27/2024

In July 2024, the Accounting Pronouncements Committee made changes to the following Technical Pronouncements: CPC 02 (R2) and CPC 37 (R1).

The revision establishes changes to Technical Pronouncements CPC 02 (R2) - Effects of Changes in Foreign Exchange Rates and Translation of Financial Statements and CPC 37 (R1) - Initial Adoption of International Accounting Standards. BB TECNOLOGIA E SERVIÇOS evaluated the impacts of the revision of the pronouncements and did not identify any significant effects.

NOTE 3 - MATERIAL ACCOUNTING POLICIES

The accounting policies adopted by BB TECNOLOGIA E SERVIÇOS are applied consistently in all periods presented in the financial statements.

a) Recognition of Income and Expenses

In accordance with the accrual basis, income and expenses are recognized in the income statement for the period to which they belong and, when they correlate, simultaneously, regardless of receipt or payment. Transactions formalized with post-fixed financial charges are updated on a *pro rata die* basis, based on the variation in the respective indexes agreed upon, and transactions with post-fixed charges are updated on a *pro rata die* basis, based on the variation in the respective indexes agreed upon.

Amounts expressed in thousands of Reals, except where indicated.

Fixed-rate financial instruments are recorded at their redemption value, adjusted for unearned income or unearned expenses corresponding to the future period.

a.1) Revenue from Contracts with Customers

According to CPC 47, the entity must recognize revenue as it satisfies the performance obligation by transferring the promised good or service to the customer. The asset is considered transferred when the customer obtains control of that asset.

According to CPC 47, revenue is recognized when the performance obligations specified in the contract are met, reflecting the stage of execution. This means that revenue recognition is not based on the fulfillment of specific criteria, but rather on the progress of performance obligations over time. The procedures for recognizing revenue include: (I) identifying the contract with the client; (II) identifying the performance obligations of the contract; (III) determining the transaction price;

(IV) allocation of the transaction price to the performance obligations; and (V) recognition of revenue in accordance with the performance obligations.

Revenues from services rendered are recognized when the entity satisfies the performance obligation by transferring the promised good or service to the customer. These revenues come from various segments, such as infrastructure and availability, security management, connection and connectivity, channels and BackOffice, digital products and solutions, and correspondent banking. They can be recognized over time, when the products have a defined term, and the performance obligation is diluted linearly over the term of the business, or at specific times, such as monthly products, where the performance obligation is met monthly, depending on the characteristics of the products. In addition, the company assesses whether it acts as principal or agent for each specific good or service promised to the client, ensuring the correct identification of the role played in each transaction.

a.2) Financial income and expenses

Financial income and expenses from financial instruments arising from assets and liabilities that earn and pay monetary restatement and/or interest, as well as the amounts relating to restatement at fair value, are recognized in the income statement for the period on an accrual basis, using the effective interest rate method, in accordance with CPC 48 - Financial Instruments.

b) Cash and cash equivalents

Cash and cash equivalents are represented by cash and cash equivalents in local currency with high liquidity and insignificant risk of change in value, maturing in 90 days or less.

They include cash balances, current accounts (bank demand deposits) and short-term investments (short-term investments) considered to be immediately liquid or convertible at any time into a known amount of cash and which are subject to an insignificant risk of change in value.

In order to remunerate its availability, the Company must allocate its resources to off-market funds, referenced to the DI rate - interbank deposit (in accordance with Decree-Law 1290/73 and CMN Resolutions 4.986/22), notably low-risk and with daily liquidity, which can be traded for set periods in return for an increase in their profitability. These assets have no restrictions on their use and have not been pledged as collateral for any transaction.

c) Taxes

Taxes are calculated according to the calculation bases and rates shown in the table below:

Taxes	Calculation Basis	Rates
Corporate Income Tax - IRPJ (15%+ Additional 10%)	Real Profit	25%
Social Contribution on Net Profit - CSLL	Real Profit	9%

Amounts expressed in thousands of Reals, except where indicated.

Contribution to Social Security Financing - COFINS	Billing	3% e 7,6%
PIS/PASEP	Billing	0,65 % e 1,65%
Tax on Operations Relating to the Circulation of Goods and Services-ICMS	Value of the Circulation Operation	up to 20%
	Goods/Services	
Tax on Services of Any Kind - ISSQN	Value of Service Provided	up to 5%

The offsetting of tax losses and negative social contribution bases is limited to 30% of actual profit.

Deferred tax assets (tax credits) and deferred tax liabilities are recognized by applying the current tax rates to their respective bases. The criteria established by Technical Pronouncement CPC 32 - Income Taxes are used to set up, maintain and write off deferred tax assets.

d) Prepaid expenses

These correspond to the application of funds in advance payments, which are being appropriated on an accrual basis, based on the term of insurance policies, service or financing contracts.

e) Non Derivative Financial Assets

The Company initially recognizes receivables and deposits on the date they are originated. All other financial assets are initially recognized on the date of the negotiation in which the Company becomes one of the parties to the contractual provisions of the instrument.

The Company derecognizes a financial asset when the contractual rights to the asset's cash flows expire, or when it transfers the rights to receive the contractual cash flows on a financial asset in a transaction in which essentially all the risks and rewards of ownership of the financial asset are transferred.

Financial assets are offset and the net amount presented in the balance sheet only when the Company has the legal right to offset the amounts and intends to settle on a net basis or to realize the asset and settle the liability simultaneously.

In accordance with CPC 48, financial assets are classified according to the business model and the contractual characteristics of the instruments' cash flows. The Company classifies financial assets in the following categories:

Amortized cost: these are financial assets managed within a business model whose objective is to receive the respective contractual cash flows. In this category, future contractual cash flows must consist exclusively of payments of principal and interest on specified dates. The Company has no financial assets classified in this category.

Fair value through other comprehensive income: these are financial assets managed within a business model whose objective is to generate a return both through the receipt of contractual cash flows and through trading with a substantial transfer of risks and benefits. The Company has no financial assets classified in this category.

Fair value through profit or loss: these are financial assets that do not fall into the amortized cost or fair value through other comprehensive income categories or that are, on initial recognition, irrevocably designated as fair value through profit or loss in order to eliminate an accounting mismatch if they were measured otherwise. The Company's financial assets fall into this category.

f) Non Derivative Financial Liabilities

All financial liabilities are initially recognized on the trade date on which BB TECNOLOGIA E SERVIÇOS becomes a party to the contractual provisions of the instrument. The Company writes off a financial liability when its contractual obligations are settled, withdrawn or canceled.

Amounts expressed in thousands of Reals, except where indicated.

Such financial liabilities are initially recognized at fair value plus any attributable transaction costs. After initial recognition, these financial liabilities are measured at amortized cost using the effective interest method.

g) Fixed Assets

The policy for recognizing, measuring and depreciating property, plant and equipment was constructed by the company based on the guidelines of Technical Pronouncement CPC 27 - Property, Plant and Equipment.

Recognition and Measurement: are measured at historical acquisition or construction cost, which includes all expenses directly attributable to the acquisition of the asset, less accumulated depreciation and, where applicable accumulated impairment losses.

When parts of an asset item have different useful lives, they are recorded as individual items (main components) of the asset.

Gains and losses on the disposal of an item of property, plant and equipment are calculated by comparing the proceeds from the disposal with the carrying amount of the property, plant and equipment and are recognized net in the income statement.

Depreciation: depreciation is recognized in the income statement using the straight-line method and according to the estimated useful life of each part of an item of property, plant and equipment. This method most closely reflects the pattern of consumption of future economic benefits embodied in the asset.

The depreciation method, useful lives and residual values are reviewed at each financial year end and any adjustments are recognized as a change in accounting estimates.

h) Impairment

Financial assets (including receivables): financial assets that are not measured at fair value through profit or loss are assessed at each reporting date to determine whether there is evidence of impairment, in accordance with the requirements of CPC 48 - Financial Instruments.

In accordance with CPC 48, the Company must assess the expected credit loss associated with these assets. This assessment must consider the possibility of loss events that may occur over the life of financial assets, starting from initial recognition. The impairment loss is recognized based on an estimate of expected credit losses, which considers all available events and information that may impact future cash flows.

Non-Financial Assets: the book values of the Company's non-financial assets are evaluated each fiscal year in accordance with Technical Pronouncement CPC 01(R1) of 2010, of the Accounting Pronouncements Committee, which states that the entity must assess whether there is any indication that an asset may have suffered impairment, a situation that would make it necessary to estimate the asset's recoverable amount. If there is an indication impairment, BB TECNOLOGIA E SERVIÇOS estimates the asset's recoverable amount, which should be the higher of: I) its fair value less costs to sell it; and II) its value in use. If the asset's recoverable amount is lower than its book value, it is reduced to its recoverable amount by recording an impairment loss, recognized in the income statement for the period.

BB TECNOLOGIA E SERVIÇOS evaluated the impacts of the revision of the pronouncements and did not identify any significant effects.

i) Renting

BB TECNOLOGIA E SERVIÇOS has assessed whether a contract is or contains a lease and recognizes a right-of-use asset and corresponding lease liability with respect to all lease contracts in which the Company is the lessee.

Amounts expressed in thousands of Reais, except where indicated.

The liability is initially measured at the present value of payments, discounted at the implicit rate, of leases that have not been paid at the commencement date. If this rate cannot be readily identified, BB TECNOLOGIA E SERVIÇOS uses the incremental funding rate. The discount rate is the interest rate that the lessee would have to pay when borrowing, for a similar term and guarantee, the resources necessary to obtain the asset with a value similar to the right-of-use asset in a similar economic environment. The average discount rate used by BB TECNOLOGIA E SERVIÇOS was 13.38% p.a.

The lease liability is subsequently measured by increasing the carrying amount to reflect the interest on the lease liability and reducing the carrying amount to reflect the lease payment made. Right-of-use assets include the initial measurement of the corresponding lease liability and payments made on or before the acquisition date, less any lease incentives received and any initial direct costs. These assets are subsequently measured at cost, less accumulated depreciation and impairment losses (if applicable). Right-of-use assets are depreciated over the lease period and the corresponding useful life of the asset, whichever is the shorter.

The right to use the leased property is recognized in the balance sheet as property, plant and equipment - right-of-use assets and the amount to be disbursed in respect of the lease installments is included in other obligations - lease.

NOTE 4 - MAIN ACCOUNTING JUDGMENTS AND ESTIMATES

The preparation of the statements requires management to use judgments, accounting estimates and assumptions, which influence the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Assets and liabilities of significant importance subject to these estimates and assumptions include the residual value of fixed and intangible assets, provisions for expected credit losses, income tax and social contribution, inventory obsolescence and provisions for labor, tax and civil contingencies. The definitive values of the transactions related to these estimates are only known when they actually occur.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

NOTE 5 - CASH AND CASH EQUIVALENTS

Description	31.12.2024	31.12.2023
Current Account Banks	8.029	46.373
Financial Applications	352.473	215.378
Total	360.502	261.751

In order to remunerate its resources, the company allocates its capital to off-market funds, referenced to the DI (interbank deposit) rate. These funds are notably low-risk and have daily liquidity and can be traded at any time. This strategy aims to significantly increase the profitability of the funds. It is worth noting that these assets have no restrictions on use and have not been offered as collateral for any operation.

NOTE 6 - CLIENTS

Description	31.12.2024	31.12.2023
	Current	Current
Accounts Receivable ^[1]	161.690	100.379
Related Parties	160.731	96.353
Other customers	959	4.026
Provision for Credit Risks ^[2]	-	(2.001)
Total	161.690	98.378

^[1] On December 31, 2024, we grouped the amounts of the Accounts Receivable (R\$ 6,857) and Accounts Receivable by Appropriation (R\$ 93,522), existing in the 2023 Financial Statements, under Accounts Receivable, for the purpose of disclosure.

^[2] In 2024, balances relating to customers were written off to losses in the amount of R\$2.0 million.

Amounts expressed in thousands of Reais, except where indicated.

Accounts receivable from clients are recorded at the value of the measurements made at the end of each month, including the respective taxes. Receivables from services rendered are settled in the short term, on average within 30 days. Due to this timeframe, the calculations of adjustments to present value did not show significant amounts, which is why no adjustments to present value were recorded.

The customer portfolio is concentrated in the financial segment, with a high level of participation by the controlling shareholder Banco do Brasil S.A. and companies in its conglomerate. Management assessed the credit risks to which the company is exposed and considered them immaterial, due to the concentration of the portfolio in the controlling shareholder.

Days Late	31.12.2024	31.12.2023
0 - 30 days	161.690	98.378
61 - 90 days	-	6
181 - 360 days	-	1
Over 360 days	-	1.994
Total	161.690	100.379

NOTE 7 - INVENTORIES

Description	31.12.2024	31.12.2023
Maintenance ^[1]	40.545	32.266
Reception / Dispatch	3.850	3.691
Proof for Obsolescence	(4.102)	(173)
Proof of Inventory Losses	(13)	-
Total	40.280	35.784

^[1] On December 31, 2024, we grouped the amounts of the Maintenance (R\$59,566) and Repair Parts (-R\$27,300) items in the 2023 Financial Statements under Maintenance for the purposes of disclosure.

Inventories are stated at the lower of cost and net realizable value, as determined by Technical Pronouncement CPC 16 (R1) - Inventories. Inventory costs were determined using the average cost method net of recoverable taxes.

Inventories are represented by consumables and spare parts for self-service machines, which BB TECNOLOGIA E SERVIÇOS must keep in stock for immediate service, replacement and maintenance and are provided for in the technical assistance contracts with its client Banco do Brasil S.A.

If the characteristics of obsolescence or deterioration are found, i.e. its loss of future usability, the item must be written off and an expense recognized in the income statement for the period in which the occurs. If the physical write-off does not occur at the time of the finding, a provision for loss must be set up to control items considered obsolete and await their effective write-off by sale or disposal, but the loss must be recorded in the income statement.

NOTE 8 - TAXES RECOVERABLE

Description	31.12.2024		31.12.2023	
	Current	Non-current	Current	Non-current
IRPJ	46.980	1.534	44.267	-
IRPJ to be refunded/compensated	46.980	4.755	44.267	3.080
Provision for IRPJ Losses	-	(3.221)	-	(3.080)
CSLL	3.350	10.520	8.302	10.139
CSLL to be refunded/compensated	3.350	11.128	8.302	10.723
Provision for CSLL Losses	-	(608)	-	(584)
ISS	4.933	-	1.047	-
ISS Compensate	4.933	1.094	1.047	1.032
Provision for ISS losses	-	(1.094)	-	(1.032)
INSS	2.587	-	2.146	-
ICMS	21	-	-	-
COFINS	522	9.117	-	12.370
PASEP	122	1.978	-	2.685
Provision for Losses Pasep/Cofins	-	(2.637)	-	-
Total	58.515	20.512	55.762	25.194

Amounts expressed in thousands of Reais, except where indicated.

Banco do Brasil S.A. withholds federal taxes from BB TECNOLOGIA E SERVIÇOS in accordance with Law 10.833/2003, which establishes that mixed-capital companies directly controlled by the Federal Government must compulsorily withhold federal taxes at source (IRPJ, CSLL, PASEP and COFINS) from their payments to suppliers. The right to offset these taxes depends on the company's actions with the Brazilian Federal Revenue Service (RFB) and the agency's approval of the offset, but there is no history of disapproval when the request is made.

BB TECNOLOGIA E SERVIÇOS uses the taxes to be recovered/compensated to mitigate the amount of taxes to be collected, which results in more efficient management of its cash flow.

Since 2006, there have been several administrative proceedings before the Brazilian Federal Revenue Service (RFB) requesting refunds of amounts due to withholdings in excess of the taxes actually owed, some of which are pending judgment by the Administrative Council for Tax Appeals (CARF).

Due to the fact that some requests for refunds of the negative balance of IRPJ and CSLL made to the RFB were denied and due to the progress of the cases before the CARF, the company set up a provision for losses of these amounts in the amount of R\$3.8 million (non-current).

INSS - The Company also has INSS withheld at source on some types of services provided using labor and these amounts recorded in current liabilities are being offset against the INSS.

ISS - The credits correspond to withholding tax levied by clients. The amounts are provisioned since these credits are pending approval by the tax authority for offsetting purposes.

ICMS - The credits correspond to the credit balances recorded in the ICMS calculation books of the BB TECNOLOGIA E SERVIÇOS establishments that circulate parts.

PASEP/COFINS - Until June 2017, BB TECNOLOGIA E SERVIÇOS calculated its federal PASEP/COFINS taxes under the non-cumulative regime, using the rates of 1.65% and 7.6% on turnover, respectively, deducting the credits provided for in the tax legislation arising from the costs used in providing services. After a study, it was identified that certain revenues should be subject to the cumulative regime, with PASEP/COFINS rates of 0.65% and 3%, respectively.

In order to carry out the retroactive calculation, BB TECNOLOGIA E SERVIÇOS hired a company specialized in the accounting-tax area. This company identified an amount of R\$9.6 million (non-current) that had been recorded in April 2018. However, due to the loss of the statute of limitations for 2014, this amount was reduced by R\$900,000 in 2020.

In 2024, the amount of the PIS/COFINS credit was written off against liabilities (taxes and contributions - non-current liabilities) due to the expiry of the RFB's right to claim the debt. The resulting balance totals R\$8.5 million in non-current assets.

NOTE 9 - ANTICIPATED COSTS AND EXPENSES

Description	31.12.2024		31.12.2023	
	Current	Non-current	Current	Non-current
Software licensing	15.063	-	6.423	305
Insurance premiums	67	-	76	-
Total	15.130	-	6.499	305

NOTE 10 - OTHER ASSETS

Description	31.12.2024	31.12.2023
Advances to suppliers	8.722	7.703
Advance Food Allowance	4.076	3.754
Reimbursement BB TECNOLOGIA E SERVIÇOS	2.878	3.022

Amounts expressed in thousands of Reais, except where indicated.

Salary advances	2.241	1.576
Vacation advance	1.789	1.059
Advance Health Plan	1.372	1.210
Recoverable Credits (Anticipations) ^[1]	(1.588)	(1.095)
Others	897	1.013
Total	20.387	18.242

^[1] Refers to the insufficiency of employees' salary balances, resulting in a negative balance to be negotiated.

NOTE 11 - INCOME TAX AND SOCIAL CONTRIBUTION

a) Statement of IRPJ and CSLL Expenses	2024	2023
Current Values	(78.962)	(27.269)
Provision for IRPJ	(57.514)	(19.725)
Provision for CSLL	(21.448)	(7.544)
Deferred Tax Assets (Tax Credits)	(5.233)	(17.284)
IRPJ/CSLL tax losses	(17.551)	(12.143)
IRPJ Tax Loss	(12.995)	(8.962)
CSLL Negative Base	(4.556)	(3.181)
Time Differences	12.318	(5.141)
IRPJ	9.058	(3.780)
CSLL	3.260	(1.361)
Total IRPJ/CSLL	(84.195)	(44.553)

b) Reconciliation of IRPJ and CSLL	2024	2023
Profit before income taxes	256.542	136.117
Total IRPJ (25%) and CSLL (9%) charges	(87.224)	(46.280)
Activated Tax Credits from Previous Periods	1.588	-
Tax Incentives	2.076	1.119
IRPJ Reversal/Recovery	2.576	2.711
Other values	(3.211)	(2.103)
Income Tax and Social Contribution for the Period	(84.195)	(44.553)

c) Deferred Tax Assets (Tax Credits)	31.12.2023	31.12.2024		
	Balance	Constitution	Low	Balance
Tax losses	17.551	-	(17.551)	-
IRPJ	12.995	-	(12.995)	-
CSLL	4.556	-	(4.556)	-
Temporal Differences (IRPJ and CSLL)	48.329	259.043	(246.725)	60.647
PCLD	736	168	(681)	223
Provision for Contingencies	14.924	7.679	(6.280)	16.323
Provision for Accounts Payable	26.174	232.174	(224.149)	34.199
Other provisions	6.495	19.022	(15.615)	9.902
Total Activated	65.880	259.043	(264.276)	60.647

Expected Realization: the expected realization of deferred tax assets (tax credits) is based on a technical study carried out in December 2024, the value of which is shown in the table below. A new study will be carried out at the close of the 2025 financial statements:

Year	Nominal consumption
Dec/25	60.647
Total	60.647

During the 2024 financial year, BB TECNOLOGIA E SERVIÇOS recorded the realization of tax credits. This amount corresponds to the difference between the constitution of these credits and their write-off, totaling R\$5.2 million.

NOTE 12 - CREDITS AND OTHER AMOUNTS

These correspond to guarantees given to customers and suppliers to guarantee the provision of services and rental of real estate. The guarantees are updated monthly, based on the indices presented in the contracts, and match the bank positions that are thus constituted:

Amounts expressed in thousands of Reais, except where indicated.

Description	31.12.2024	31.12.2023
	Non-current	Non-current
Bonds:	434	2.930
Clients:	174	2.806
Banco do Brazil	174	2.681
Federal Savings Bank	-	125
Suppliers:	260	124
Bradesco	133	124
Federal Savings Bank	127	-
Jobs:	53.580	39.234
Banco do Brazil	53.580	39.234
Total	54.014	42.164

NOTE 13 - JUDICIAL DEPOSITS

The balance of judicial deposits pledged as collateral for probable, possible or remote contingent liabilities is as follows:

Description	31.12.2024	31.12.2023
	Non-current	Non-current
Labor	27.795	25.583
Civil	6.801	2.162
Tax	134	305
Total	34.730	28.050

The balances are reconciled with the monthly positions provided by Caixa Econômica Federal and Banco do Brasil S.A., which are updated according to the positions recorded by the depositary financial institutions. The amount recorded corresponds to the recoverable value.

NOTE 14 - JUDICIAL CREDITS RECEIVABLE

The balance of judicial credits receivable in 2023 refers to court-ordered payments, where the Federal Government (IBGE) is the debtor, according to a court decision favorable to BB TECNOLOGIA E SERVIÇOS in case no. 0014472-47.1994.4.02.5101.

BB TECNOLOGIA E SERVIÇOS recalculated the amounts, taking into account the return date set in 2020. In the ruling, it was determined that the calculation would go back to the base date of December 2002. As a result, the amount came to R\$13.2 million, which was collected in March 2024.

Description	31.12.2024	31.12.2023
	Non-current	Non-current
Judicial Receivables	-	6.274
Total	-	6.274

NOTE 15 - FIXED ASSETS

	Annual depreciation rate	31.12.2023	2024				31.12.2024
		Book balance	Movements	Depreciation	Value of cost	Accumulated depreciation	Book balance
Machinery and equipment	10%	107.104	42.195	(18.346)	202.336	(71.383)	130.953
Renting	0% ^[1]	80.151	92.674	(30.837)	192.561	(50.573)	141.988
Data processing equipment	20%	53.847	34.867	(17.891)	157.306	(86.483)	70.823
Furniture and Utensils	10%	11.193	(92)	(1.283)	21.834	(12.016)	9.818
Assets under construction	0%	-	1.994	-	1.004	-	1.004
Installations	10%	4.171	-	(536)	5.679	(2.044)	3.635
Land	0%	1.700	-	-	1.700	-	1.700
Buildings	4%	774	-	(107)	2.800	(2.133)	667
Improvements to Third-Party Properties	100%	374	2.967	(596)	4.549	(1.804)	2.745
Works of Art	0%	18	(18)	-	-	-	-
Provision for losses ^[2]	0%	(8.975)	(5.414)	-	(13.399)	-	(13.399)
Total	-	250.357	169.173	(69.596)	576.370	(226.436)	349.934

^[1] The annual depreciation percentage varies according to each asset lease agreement.

^[2] Constitution of a provision for the loss of fixed assets in Technical Assistance.

Amounts expressed in thousands of Reais, except where indicated.

In 2024, the company acquired fixed assets, in particular "Data Processing Equipment" and "Machinery and Equipment", with the aim of adapting the ICT infrastructure and promoting technological evolution. In addition, outsourcing solutions were implemented and investments were made to continue the DOSI (Imaging System), DOSA/DODR (Alarm System) and DOCA (Access Control) projects.

a) Lease liabilities

	31.12.2023				31.12.2024
	Book Balance	Interest incurred	Installments paid	Addition/Remeasurement	Book Balance
Leasing ^[1]	86.637	12.884	(37.582)	92.674	154.613
Total	86.637				154.613
Current Liabilities	19.747				30.870
Non-current liabilities	66.890				123.743

^[1] Lease liabilities are initially recognized at the present value of the payments, applying a discount rate.

b) Analysis of the maturity of lease liabilities

Represents contractual cash flows not discounted to present value by maturity.

	31.12.2023	31.12.2024
Up to 1 year	28.128	46.378
Over 1 year up to 3 years	46.830	73.704
Over 3 years old	39.039	90.574
Total	113.997	210.656

NOTE 16 - INTANGIBLE ASSETS

Description	Annual amortization rate	31.12.2023	2024				31.12.2024
		Book balance	Movements	Amortization	Cost value	Accumulated amortization	Book balance
Software Developed	20%	8.966	88	(2.966)	15.516	(9.428)	6.088
Software in Development	0%	1.543	1.887	-	3.430	-	3.430
Software Usage Rights	20%	1.881	2.605	(663)	29.951	(26.128)	3.823
Total	-	12.390	4.580	(3.629)	48.897	(35.556)	13.341

In accordance with Technical Pronouncement CPC 04 (R1) - Intangible Assets, the assets classified as intangible assets refer to the acquisition of rights to use *software* which, despite not having physical substance, contribute to generating economic benefits for the company.

Based on item 57 of Technical Pronouncement CPC 04 (R1), BB TECNOLOGIA E SERVIÇOS recognizes in its assets *software* that has been developed and is under development, the purpose of which is to meet internal demand. Intangible assets that have been acquired and developed internally are subject to amortization, the rate of which is consistent with the economic useful life of the assets. Software under development is not amortized.

NOTE 17 - SUPPLIERS

Description	31.12.2024		31.12.2023	
	Current	Non-current	Current	Non-current
Suppliers ^[1]	99.417	-	58.448	-
Provision for Accounts Payable	100.587	-	76.985	-
Renting	30.870	123.743	19.747	66.890
Consortium Payable	565	471	1.711	3.279
Supplementary Pensions	1.375	-	2.291	-
Too much	5.284	-	6.371	-
Total	238.098	124.214	165.553	70.169

^[1] Record of invoices from the purchase of goods and services acquired in the normal course of BB TECNOLOGIA E SERVIÇOS' activities. The recording of the obligation under liabilities is the offsetting entry according to the date of receipt of the goods or services contracted.

NOTE 18 - TAXES AND CONTRIBUTIONS

Description	31.12.2024	31.12.2023
	Current	Current
ISS	20.603	12.931
PASEP/COFINS/CSLL	3.436	11.971

Amounts expressed in thousands of Reais, except where indicated.

INSS	9.393	8.158
IR-Retido na Fonte	3.648	2.877
ICMS	3.688	1.436
FGTS	1.349	1.883
Others	79	82
Total	42.196	39.338

NOTE 19 - LOANS

Loans are initially recognized at fair value, net of transaction costs, and stated at amortized cost, i.e. plus charges and interest proportional to the period incurred.

They are classified as current liabilities, unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

In April 2021, it was decided to raise funds for the closure of the arbitration process involving Banco da Amazônia S.A., with a total debt of R\$217.6 million, of which R\$68.9 million were own funds and R\$148.7 million were long-term loans (5 years) raised from Banco do Brasil S.A. in April 2021 at a monthly cost of CDI + 2.10% p.a. and semi-annual amortization of R\$7.5 million.

Description	31.12.2024		31.12.2023	
	Current	Non-current	Current	Non-current
Loans	15.316	81.650	15.364	96.550
Total	15.316	81.650	15.364	96.550

In the event of non-compliance with any legal or conventional obligation, or in the event of early maturity of the operation, from the moment of default and on the defaulted amount, the following will be demanded, under the terms of CMN Resolution No. 4,882/20: financial charges contracted for the period of default of the operation, default interest of 1% a.m. on the defaulted amount and a fine of 2% calculated and demanded on partial payments, on amortized amounts and on final settlement.

As provided for in the special early maturity clause of the loan agreement, without prejudice to other causes of early maturity of the obligation, the bank may consider the credit operation overdue and demand its immediate settlement if, during its term and without the bank's express agreement: direct and/or indirect control of its capital is transferred; there is a change in the ownership of its share capital; there is a change in the share capital of any of its subsidiaries that results in the loss of its corporate control. The company is in compliance with the special early maturity clause of the agreement.

	Current	Non-current
Balance due on 31.12.2023	15.364	96.550
Reclassification	14.900	(14.900)
Amortization	(14.900)	-
Interest	12.861	-
Interest paid	(12.909)	-
Balance due on 31.12.2024	15.316	81.650

NOTE 20 - SALARIES AND BENEFITS PAYABLE

Description	31.12.2024	31.12.2023
	Current	Current
Salaries and Benefits Payable	4.189	1.925
Total	4.189	1.925

BB TECNOLOGIA E SERVIÇOS pays salaries on time, and the remaining balance refers to the registration of employees on loan, which is paid by the 5th working day of the following month.

Monthly remuneration paid to employees and management (in Reais):

Amounts expressed in thousands of Reais, except where indicated.

Remuneration of Employees and Managers	31.12.2024	31.12.2023
Employees		
Lowest salary	1.636,90	1.400,39
Highest salary	34.763,67	32.969,35
Average salary	5.917,49	5.269,47
Administrators		
President	59.500,97	56.873,42
Director	49.316,88	47.139,06
Board members		
Board of Directors	5.618,49	5.370,38
Supervisory Board	5.618,49	5.370,38
Audit Committee	5.618,49	5.370,38

Pursuant to Article 11 V of BB TECNOLOGIA E SERVIÇOS' bylaws, the overall remuneration of directors is set annually by the Annual General Meeting (AGM).

The remuneration characteristics of each BB TECNOLOGIA E SERVIÇOS body are described below:

Board of Executive Officers: to remunerate the members of the Board of Executive Officers (DIREX) taking into account their responsibilities, the time dedicated to their duties, their skills and professional reputation and the value of their services in the market, in order to maximize the Company's results in a sustainable manner over time.

Board of Directors (CONAD), Supervisory Board (COFIS) and Audit Committee (COAUD): for the members of the boards, the amount practiced corresponds to 10% (ten percent) of the weighted average of the amounts paid to the members of the Executive Board (DIREX), the aim being to remunerate them for the services rendered.

NOTE 21 - PERSONNEL PROVISIONS

Description	31.12.2024	31.12.2023
	Current	Current
Vacation provision	32.706	30.637
Provision for Collective Agreement	6.506	6.427
Provision for Premium Leave	2.369	2.053
Provision for Supplementary Pensions	1.119	984
Total	42.700	40.101

NOTE 22 - PROVISIONS FOR TAXES AND CONTRIBUTIONS

Description	31.12.2024	31.12.2023
	Current	Current
IRPJ	3.263	3.090
CSLL	1.174	1.113
Total	4.437	4.203

The provision was set up based on the incidence of Income Tax (IRPJ) and Social Contribution (CSLL) on federal PASEP/COFINS taxes 2015, 2016 and 2017, when changing from the non-cumulative regime to the mixed regime (cumulative and non-cumulative).

The amounts recalculated with the adoption of the mixed regime were claimed in the action for repetition of debt under number 1071470-93.2020.4.01.3400 against the Federal Union (National Treasury).

NOTE 23 - PROVISIONS AND CONTINGENT LIABILITIES

a) Contingent Assets

In accordance with CPC 25 - Provisions, Contingent Liabilities and Contingent Assets, no contingent assets are recognized in the financial statements.

b) Contingent Liabilities - Probable

Provision for contingent liabilities is recognized in the financial statements when, based on the assessment legal advisors and management, it is considered probable that funds will be required to settle the contingent liabilities.

Amounts expressed in thousands of Reais, except where indicated.

obligations and when the amounts involved are measurable with sufficient certainty, being quantified when the court summons/notification is issued and reviewed on a monthly basis. BB TECNOLOGIA E SERVIÇOS uses an individualized assessment of the processes for the purpose of making provisions for contingent liabilities.

Civil suits

The provisioned civil lawsuits consist of: i) administrative improbity lawsuits, filed on the grounds of illegalities in the formalization and/or execution of administrative contracts; and ii) lawsuits filed by former suppliers in which the interpretation of contractual clauses is disputed, as well as differences in the amounts agreed upon/paid.

Labor Lawsuits

BB TECNOLOGIA E SERVIÇOS responds to labor lawsuits filed, for the most part, by former employees of service providers (outsourced), who claim that the company subsidiarily liable for the payment of labor amounts defaulted by the employer. There are also labor lawsuits filed by employees of BB TECNOLOGIA E SERVIÇOS, both active employees and those who have left the company, the most common of which are claims for career progression, hazard pay and others.

Tax actions

BB TECNOLOGIA E SERVIÇOS is subject to questioning about taxes and tax conduct related to its position as a taxpayer or tax liable party, in inspection procedures that may result in assessments. The majority of assessments relate to the calculation of taxes such as: ISSQN, ICMS, PIS/CONFINS, IRPJ, IRRF, CSRF. When necessary, judicial deposits are made to guarantee the tax credit in dispute.

The movement in provisions for civil, labor and tax claims, classified as probable, was as follows:

Description	31.12.2024		31.12.2023	
	Current	Non-current	Current	Non-current
Labor claims				
Opening Balance	9.594	31.972	51.368	20.783
Reclassification	-	-	(360)	360
Constitution	4.219	7.846	6.613	13.295
Reversal Provision	-	(11.553)	(13.621)	(1.647)
Low deposit (withdrawal)	(1.071)	-	(6.037)	(3.937)
Payment write-off	(3.172)	-	(29.300)	-
Monetary Update	930	2.787	931	3.118
Closing Balance	10.500	31.052	9.594	31.972
Tax demands				
Opening Balance	81	250	-	282
Reclassification	-	-	81	(81)
Reversal of Provision	-	(187)	-	(12)
Monetary Update	-	17	-	61
Closing balance	81	80	81	250
Civil claims				
Opening Balance	949	1.047	1.694	1.149
Reclassification	-	-	206	(206)
Constitution	79	5.895	-	26
Reversal of Provision	(14)	(1.997)	(20)	-
Low deposit (withdrawal)	-	-	(1.011)	-
Payment write-off	(72)	-	(2)	-
Monetary Update	16	392	82	78
Closing Balance	958	5.337	949	1.047
Total Labor, Tax and Civil Claims	11.539	36.469	10.624	33.269

Amounts expressed in thousands of Reais, except where indicated.

Expected Disbursement Schedule:

	Civil	Labor	Tax
From 0 to 1 year	958	10.500	81
Over 1 year to 5 years	5.337	31.052	80
Total	6.295	41.552	161

The unpredictable nature of the duration of cases, as well as the possibility of changes in court jurisprudence and, eventually, in the legislation itself, make the amounts and the expected timetable for withdrawal uncertain.

c) Contingent Liabilities - Possible

Individually measured contingent liabilities classified as possible losses are not recognized in the financial statements, but are disclosed in the notes to the financial statements, as described below, and those classified as remote do not require a provision or disclosure.

Description	31.12.2024	31.12.2023
Labor Claims ^[1]	12.809	17.241
Tax demands ^[2]	54.098	37.554
Civil Claims ^[3]	15.448	17.527
Total	82.355	72.322

The main contingencies arise: ^[1] payment of commissions, hazard pay, equalization, wage differences and compensation for collective moral damage; ^[2] DCTF debts; ^[3] administrative misconduct, termination of contracts with suppliers and reimbursement of the public purse.

NOTE 24 - OTHER LIABILITIES

Description	31.12.2024		31.12.2023	
	Current	Non-current	Current	Non-current
Contingencies payable	330	390	360	750
Provision for Directors' Variable Remuneration	4.593	-	3.580	-
Bonds and Suppliers	212	-	215	-
Other creditors	1.175	-	734	-
Sundry Creditors Fopag	971	-	314	-
Creditors Miscellaneous Displacements	133	-	420	-
Other Creditors	71	-	-	-
Total	6.310	390	4.889	750

NOTE 25 - SHAREHOLDERS' EQUITY

Share capital: the subscribed and paid-up share capital is R\$300,039,531.17 (three hundred million, thirty-nine thousand, five hundred and thirty-one reais and seventeen cents), divided into 497,173,172, of which 248,586,586 are ordinary shares and 248,586,586 are preferred shares. Banco do Brasil S.A. holds 99.97% of the company's total shares.

	Preference Shares(N)	Percentage (%)	Ordinary Shares (ON)	Percentage (%)
Bank of Brazil	248.586.126	100,00%	248.458.167	99,95%
Others	460	-	128.419	0,05%
Total	248.586.586	100%	248.586.586	100%

Profit reserve:

Legal Reserve: is constituted by the allocation of 5% of the net profit for the year, subject to a limit of 20% of the paid-up share capital or 30% of the share capital plus capital reserves.

Reserve for Expansion: this is set up to be used for future investments. The retention is based on a capital budget drawn up by management and approved by the Board of Directors.

Description	31.12.2024	31.12.2023
Legal reserve	20.322	11.704
Reserve for Expansion ^[1]	208.176	166.784

^[1] Variation resulting from the capitalization of the Expansion Reserve for 2021 and 2022, in the amount of R\$ 81,405, as approved at the Extraordinary General Meeting held on February 21, 2024, as well as the distribution of the result for 2024.

Amounts expressed in thousands of Reais, except where indicated.

Treasury shares: BB TECNOLOGIA E SERVIÇOS has 62,460 shares acquired from minority shareholders on October 25, 2011 for R\$15 thousand.

Dividends: BB TECNOLOGIA E SERVIÇOS has a Dividend Policy, available on the Company's website, approved by the Board of Directors and reviewed at least every three years or when requested by Banco do Brasil S.A., the controlling shareholder.

The variation is due to the monthly updating of dividends by the Selic rate.

	Movements in 2024			
	31.12.2023	Monetary Update	Payment	Provision
Dividends	21.750	756	(22.499)	40.932
				40.939

In December/2024, R\$40.9 million was provisioned for dividends for the 2024 financial year, which will be paid after approval at the AGM in April/2025. The remaining balance of dividends, R\$7,000, relates to amounts pending payment, referring to the distribution of dividends from previous years, made available to holders (shareholders), who have not yet taken advantage of their rights. These amounts will be available for 3 years, in accordance with Law 6.404/76, after which the right will lapse.

NOTE 26 - NET OPERATING REVENUE

The Company's revenue was generated mainly by medium and long-term contracts for technical assistance, electronic security and monitoring, *contact center*, short message management and *software* licensing services. Deductions correspond to taxes levied gross revenue and cancellations of services.

Below is a table showing gross and net revenue:

Description	2024	2023
Gross Revenue	2.007.145	1.589.810
Technical assistance	650.279	571.421
Electronic Security and Monitoring	307.506	290.574
Contact Center	260.441	255.034
Services and Software Licensing	163.020	111.090
Correspondent Banking ^[1]	154.655	16.082
Short Message Services - SMS	91.324	90.718
Software Factory	88.107	91.222
Microfilming ^[2]	75.524	13.172
Outsourcing	66.816	51.738
Representation Service ^[1]	59.496	30.757
HIVEPlace ^[3]	54.794	35.922
Operations Support	19.648	16.411
DataCenter	9.137	10.193
Other Businesses	6.398	5.476
Deductions	(245.353)	(183.294)
COFINS	(132.844)	(101.829)
ISS	(83.674)	(59.361)
PASEP	(28.835)	(22.102)
ICMS	-	(2)
Net Revenue	1.761.792	1.406.516

^[1] The correspondent operation grew from 208 sub-established partners in September 2023 to 2,662 in December 2024. This increase contributed to a rise in rural credit disbursements, in turn resulting in an increase in revenue.

^[2] Increase in revenue due to the increase in Pasep statement consultations - after the STJ decision that took place in 2023.

^[3] Increase in revenue due to new contracts with clients, which maximized business results. New clients and new features on the platform, such as a tool for monitoring legal proceedings.

NOTE 27 - COSTS OF PRODUCTS AND SERVICES RENDERED

Description	2024	2023
Specialized Services ^[1]	(426.042)	(265.306)
Staff	(279.948)	(253.923)
Short Message Services - SMS	(79.818)	(76.537)

Amounts expressed in thousands of Reais, except where indicated.

Specialized maintenance	(72.095)	(83.220)
Repair	(70.601)	(63.686)
Depreciation and Amortization	(61.982)	(51.270)
Travel and commuting	(41.092)	(42.323)
Resale Services and Software Licensing	(32.536)	(60.566)
Taxes on the application of parts	(32.157)	(22.183)
Freight	(32.153)	(24.735)
Branch Administrative Infrastructure	(29.253)	(27.232)
HIVEPlace	(26.084)	(22.117)
Application of parts ^[2]	(9.653)	(44.004)
Others	(13.434)	(5.403)
Total	(1.206.848)	(1.042.505)

^[1] Variation mainly due to the increase in the cost of specialized correspondent banking services and representation agreements, as a result of the expansion of operations.

^[2] Variation in the account balance due to a change in stock control methodology.

NOTE 28 - GENERAL AND ADMINISTRATIVE EXPENSES

Description	2024	2023
Staff	(138.313)	(117.797)
Specialized Services ^[1]	(75.597)	(24.035)
Systems Maintenance	(20.132)	(9.434)
Depreciation and Amortization	(11.243)	(8.961)
Tax Expenses	(11.290)	(12.744)
Provision for Profit Sharing	(10.253)	(5.437)
Management fees	(5.000)	(4.545)
Advertising	(4.455)	(2.155)
Administrative infrastructure	(3.688)	(2.870)
Public services (tariffs)	(2.757)	(3.714)
Training	(2.971)	(2.505)
Other Expenses	(4.932)	(15.013)
Total	(290.631)	(209.210)

^[1] Variation mainly due to the increase in spending on jobs (third-party labor) and specialized IT services to support internal systems.

NOTE 29 - EXPENDITURE ON PROVISIONS FOR CONTINGENCIES AND CREDIT LOSSES

The consolidated effects of the changes in provisions on the result are shown below:

Description	2024	2023
Provision for Contingencies	(8.430)	(8.904)
Provision for Contingent Liabilities	(25.447)	(24.204)
Rev. Provision for Contingent Liabilities	21.332	55.587
Contingent Liabilities	(4.315)	(40.287)
Provision for losses	(519)	(98)
Clients	-	193
Recoverable Credits (Anticipations)	(506)	(291)
Inventory losses	(13)	-
Total	(8.949)	(9.002)

NOTE 30 - NET FINANCIAL CHARGES

Description	2024	2023
Financial Income	35.544	39.558
Financial Income	28.637	30.552
Updating of Taxes and Fees to be Recovered	4.548	6.575
Updating Court Deposits	2.359	2.431
Financial Expenses	(27.921)	(34.980)
Bank charges and IOF	(14.282)	(22.902)
Lease interest	(12.884)	(11.306)
Changes in Liabilities	(755)	(772)
Net Financial Charges	7.623	4.578

NOTE 31 - RELATED PARTIES

BB TECNOLOGIA E SERVIÇOS has a policy on transactions with related parties approved by the Board of Directors and disclosed to the market. This policy aims to establish rules to ensure that

Amounts expressed in thousands of Reais, except where indicated.

all decisions, especially those involving related parties and other situations with a potential conflict of interest, are taken in accordance with interests of BB TECNOLOGIA E SERVIÇOS and its shareholders. The policy applies to all of the Company's employees and managers.

The policy prohibits transactions with related parties under conditions other than those of the market or which could harm the company's interests. Therefore, transactions are carried out under usual market conditions and rates.

The company carries out banking transactions with its controlling shareholder, Banco do Brasil S.A., including current account deposits, financial investments, loans and consortia. It has signed an agreement for the assignment of employees, with the company reimbursing the expenses arising from the assigned staff on a monthly basis.

BB TECNOLOGIA E SERVIÇOS has significant service revenue transactions with Banco do Brasil S.A., amounting to R\$1.9 billion as of December 31, 2024 (amounts actually billed).

All transactions with related parties involving amounts are shown in the table "Summary of transactions with related parties", segregated by nature and category.

a) Expenses with administrators

Remuneration expenses for members of the Executive Board and the Board of Directors.

	2024	2023
Fees and Social Charges ^[1]	2.119	2.342
Board of Directors	1.786	2.032
Board of Directors	333	310
Variable Remuneration	735	673
Total	2.854	3.015

^[1] The expenses of members of the Executive Board and the Board of Directors of BB Tecnologia e Serviços were not taken into account. It should be noted that the member of the Company's Board of Directors took in December 2023.

b) Summary of Transactions with Related Parties

Balance of BB TECNOLOGIA E SERVIÇOS' active and passive operations with related parties and their respective results, in the following categories:

a) Parent company: Banco do Brasil S.A.;

b) Other Related Parties: BB Asset Management, Previ, Cassi, Cateno, Brasilprev, BB Américas, Ativos, BB Administradora de Consórcios, Mapfre, BB Previdência, BV Financeira, Brasilseg and BB Administradora de Cartões.

	31.12.2024			31.12.2023		
	Controller	Other related parties	Total	Controller	Other related parties	Total
Assets	358.722	468	359.190	269.349	496	269.845
Application	282.369	-	282.369	177.977	-	177.977
Application - Jobs ^[1]	53.580	-	53.580	39.234	-	39.234
Accounts receivable	15.572	468	16.040	4.327	496	4.823
Current Account	7.027	-	7.027	45.130	-	45.130
Savings	174	-	174	2.681	-	2.681
Liabilities	101.360	-	101.360	119.395	-	119.395
Loan	96.966	-	96.966	111.914	-	111.914
Consortium	1.036	-	1.036	4.990	-	4.990
Agreement	3.358	-	3.358	2.491	-	2.491

^[1] Refers to the guarantees of the employment contracts and is not Company funds. BB TECNOLOGIA E SERVIÇOS, as provided for in the contracts, withholds monthly amounts which are invested in accounts opened by the company. These funds are made available to suppliers upon proof of payment of certain contractual obligations.

Amounts expressed in thousands of Reais, except where indicated.

	2024			2023		
	Controller	Other related parties	Total	Controller	Other related parties	Total
Recipes	1.981.569	88.501	2.070.070	1.535.608	63.884	1.599.492
Provision of Services	1.981.569	69.625	2.051.194	1.535.608	41.034	1.576.642
Financial Income	-	18.876	18.876	-	22.850	22.850
Expenses	50.393	51.030	101.423	49.376	49.517	98.893
Meal Ticket	-	51.030	51.030	-	49.517	49.517
Agreement ^[1]	34.447	-	34.447	26.380	-	26.380
Loan interest	12.861	-	12.861	16.784	-	16.784
Rent	3.085	-	3.085	6.715	-	6.715
Losses on Financial Instruments - NDF	-	-	-	(503)	-	(503)

^[1] These amounts are related to transfers made from BB TECNOLOGIA E SERVIÇOS to the bank, regarding expenses with Banco do Brasil employees (including the board of directors) assigned to BB TECNOLOGIA E SERVIÇOS, through the employee assignment agreement.

These transactions are carried out at market price in accordance with Technical Pronouncement CPC 05 (R1)

- Related Party Disclosure.

NOTE 32 - FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

BB TECNOLOGIA E SERVIÇOS has operations with financial instruments. These instruments are managed using operational strategies and internal controls to ensure liquidity, profitability and security. The company does not invest in any other risky assets.

The Company is exposed to the following risks arising from the use of financial instruments: Credit Risk, Liquidity Risk and Market Risk.

The topics below present information on the Company's exposure to each of the aforementioned risks, the Company's objectives, policies and processes for measuring and managing risk, and capital management. Additional quantitative disclosures have been included throughout these financial statements.

a) Risk Management Structure

Management has overall responsibility for establishing and supervising the Company's risk management structure, and is also responsible for developing and monitoring these policies.

Risk management policies have been established to identify and analyze the risks to which the Company is exposed, to define appropriate risk limits and controls, and to monitor risks and adherence to the limits imposed. Risk policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. BB TECNOLOGIA E SERVIÇOS, through training and management procedures, seeks to develop an environment of discipline and control in which all employees are aware of their duties and obligations.

b) Credit risk

Credit risk is the risk of the Company incurring losses from a customer or counterparty in a financial instrument, due to their failure to fulfill their contractual obligations, basically arising from the Company's receivables from customers and other financial instruments, as shown below.

The company basically concentrates its operations with its controlling shareholder, Banco do Brasil S.A., carrying out complementary activities to the financial institution's core business (middle business), which is responsible for approximately 98% of its service revenue. As such, the current credit risk is substantially linked to this client.

Amounts expressed in thousands of Reais, except where indicated.

Exposure to Credit Risks: the book value of financial assets, R\$576.2 million, represents the maximum credit exposure.

Accounts receivable from customers and other receivables: the Company's exposure to credit risk is mainly influenced by the individual characteristics of customers. However, Management considers the customer management system in its assessment, including the non-payment risk of the sector in which it operates, since these factors can have an impact on credit risk. Considering that 98% of the Company's receivables are concentrated in one client, which is its related party, whose financial instruments are contractual and short term, as well as having no history of losses, the Company's Management considers the risk to be manageable and not material.

c) Interest Rate Risk

This risk arises from the possibility of the company incurring losses due to fluctuations in interest rates or other indexes of financial assets and liabilities, such as price indexes that impact financial expenses related to loans and financing or income from financial investments.

The company mitigates this risk by investing its surplus cash in extra-market investment funds with daily liquidity, in accordance with CMN Resolution 4.986/22.

c.1) Sensitivity Analysis

Sensitivity analyses were determined based on exposure to instrument interest rates through hypothetical stress scenarios of the main market risk factors impacting each of the positions, with all other variables remaining constant.

Probable Scenario: Charges or income were projected for the following year, taking into account the balances and interest rates in force at the end of the period.

Possible Scenario: This projection has been increased by +/- 25% compared to the probable scenario. Remote Scenario: This projection has been increased by +/- 50% compared to the probable scenario.

Result of the Sensitivity Analysis:

	Position in	Scenario	Appreciation Risk		Depreciation risk	
			Possible Scenario	Remote Scenario	Possible Scenario	Remote Scenario
	31.12.2024	Likely	25%	50%	-25%	-50%
Active						
Investment funds ^[1]	349.146	401.169	414.175	427.181	310.129	323.135
Estimated Financial Revenue		52.023	65.029	78.034	39.017	26.011
Rate in the Period	9,20%		18,63%	22,35%	11,18%	7,45%
CDI projection	14,90%					
Variation (R\$ thousand)			13.006	26.011	(13.006)	(26.011)
Liability						
Loans and Financing ^[2]	96.966	113.753	117.950	122.147	84.375	88.572
Estimated Financial Expenditure		16.788	20.984	25.181	12.591	8.394
Rate in the Period	13,48%		21,64%	25,97%	12,98%	8,66%
CDI projection+ 2.1% p.a.	17,31%					
Variation			4.197	8.394	(4.197)	(8.394)

^[1] Balance of financial investments in investment funds managed by Banco do Brasil S.A. and Caixa Econômica Federal, the rate for the probable scenario was obtained from the projection of the Focus report of 03/01/2025 for the period.

^[2] Long-term loan balance, obtained from Banco do Brasil S.A., with a contractual financial charge of CDI + 2.10% p.a. Probable scenario obtained from the projection in the Focus report of 03/01/2025 for the period.

d) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting the obligations associated with its financial liabilities that are settled with cash payments or with another financial asset. The approach

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The aim of the Company's liquidity management is to ensure, as far as possible, that it always has sufficient liquidity to meet its obligations when they fall due, under normal and stress conditions, without causing unacceptable losses or risking damaging the Company's reputation.

In April 2021, BB TECNOLOGIA E SERVIÇOS took out a long-term loan from Banco do Brasil S.A. for a total of R\$148.7 million, with a financial charge of CDI + 2.10% p.a. with monthly interest and semi-annual amortization. This operation matures in March 2026 and long-term projections of the Average Selic Rate (TMS) are monitored monthly in conjunction with the Central Bank's expectations and projections reports for the purposes of monitoring and projecting expenditure on financial expenses and their impact on the cash balance and payment capacity. This projection and the Liquidity Risk are reported monthly to management and monitored quarterly by the Internal Risks and Controls Committee - Coris.

Salary scale:

	Accounting balance 31.12.2024	Less than a year	One to three years	Total
Loans	96.966	15.316	81.650	96.966
Suppliers ^[1]	99.417	99.417	-	99.417
Consortium	1.036	565	471	1.036

^[1] The "Suppliers" category documents the invoices generated by the purchase of goods and services in the course of BB TECNOLOGIA E SERVIÇOS' regular activities, with the exception of lease records.

e) Market Risk

Market risk is the risk that changes in market prices, such as interest rates, have on the Company's earnings or on the value of its holdings in financial instruments. The aim of market risk management is to manage and control exposure to market risks within acceptable parameters, while at the same time improving returns.

The company's management actively monitors market fluctuations as a way of protecting itself against market risks.

The company has a financial impact (positive or negative) due to fluctuations interest rates on its financial assets and liabilities. In this sense, market risks are related to interest rates on short-term investments, since the company has low financial indebtedness. In order to mitigate this type of risk, the company seeks to make its financial investments in off-market funds with post-fixed rates and low volatility.

f) Financial Instruments - Fair Value

Financial instruments recorded in equity accounts:

	31.12.2024		31.12.2023		Unrealized gain/(loss) without tax effects			
	Value	Value	Value	Value	In the Result		In Shareholders' Equity	
	Account ing	Fair	Account ing	Fair	31.12.2024	31.12.2023	31.12.2024	31.12.2023
Assets								
Accounts Receivable ^[2]	161.690	161.690	100.379	100.379	-	-	-	-
Current Account Banks ^[2]	8.029	8.029	46.373	46.373	-	-	-	-
Extramarket Fund Applications ^[1]	352.473	352.473	215.378	215.378	-	-	-	-
Credits and Other Amounts ^[3]	54.014	54.014	42.164	42.164	-	-	-	-
Liabilities								
Consortium ^[3]	1.036	1.036	4.990	4.990	-	-	-	-
Loans ^[3]	96.966	95.741	111.914	110.025	(1.225)	(1.889)	-	-
Unrealized gain/(loss) (a) without tax effects					(1.225)	(1.889)	-	-

^[1] are classified as level 1 information in the fair value hierarchy.

^[2] are classified as level 2 information in the fair value hierarchy.

^[3] are classified as level 3 information in the fair value hierarchy.

Amounts expressed in thousands of Reais, except where indicated.

Determining the Fair Value of Financial Instruments

Accounts receivable: from applicable market indices or discount rates.

Bank Accounts and Investments: these are cash and investments with daily income and liquidity, and there is no variation or discount required to measure fair value.

Loans: the operation contracted with Banco do Brasil has a post-fixed rate with an additional fixed rate p.a., therefore, in order to calculate the fair value, it was valued at the contract rate, with its future cash flows (amortization and interest) discounted at market rates (CDI + 2.45% p.a.) in force on the balance sheet date.

Other financial instruments: whether on the balance sheet or not, the fair value is approximately equivalent to the corresponding book value. Since it deals with pledges and deposits (from customers and suppliers) and the application of withholding labor charges (from suppliers) with a daily yield, there is no need to adjust or discount for fair value measurement, as there is no variation in applicable indices or rates.

Value of Financial Assets Measured at Fair Value, by Hierarchy Level

According to the levels of information in the measurement at fair value, the valuation techniques used by BB TECNOLOGIA E SERVIÇOS are as follows:

Level 1 - quoted prices in active markets are used for identical financial instruments. A financial instrument is considered to be quoted in an active market if the quoted prices are readily and regularly available, and if these prices represent actual and regularly occurring market transactions on an arm's length basis.

Level 2 - other available information is used, except for Level 1, where prices are quoted in markets that are not active or for similar assets and liabilities, or other information that is available or can be corroborated by information observed in the market is used to support the valuation of assets and liabilities.

Level 3 - information is used in the definition of fair value that is not available in the market. If the market for a financial instrument is not active, BB TECNOLOGIA E SERVIÇOS establishes fair value using a valuation technique that considers internal data, but is consistent with accepted economic methodologies for pricing financial instruments.

NOTE 33 - INSURANCE

The insurance taken out follows the company's policy regarding the coverage of its own assets and those of third parties rented by the company, in accordance with risk analysis and the economic-financial aspect. The company's main insurance coverages are associated with inventory and building risks.

Below is a table with information on the renewal of insurance policies:

Duration: 20.06.2024 to 19.06.2025		
Risks Covered	Premium amount	Risks Covered
Business Comprehensive	83	148.034
General Liability	57	1.125
Total	140	149.159



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Independent auditors' report on the financial statements

To

Shareholders, Directors and Officers of BB Tecnologia Serviços S.A.
Brasília - DF

Opinion

We have audited the accompanying financial statements of BB Tecnologia e Serviços S.A. ("BBTS" or the "Company"), which comprise the balance sheet as of December 31, 2024 and the related statements of income, comprehensive income, changes in shareholders' equity and cash flows for the year then ended, and notes to the financial statements, including significant accounting policies and other explanatory information.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of BB Tecnologia e Serviços S.A. as of December 31, 2024, and its financial performance and cash flows for the year ended, in accordance with accounting practices adopted in Brazil.

Basis for opinion

We conducted our audit in accordance with Brazilian and International Standards on Auditing. Our responsibilities under those standards are described in the section below entitled "Auditors' responsibilities for the audit of the financial statements". We are independent the Company in accordance with the relevant ethical principles set out in the Code of Professional Ethics for Accountants and the professional standards issued by the Federal Accounting Council, and we have fulfilled our other ethical responsibilities in accordance with these standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other issues

Statement of added value

The statement of value added (DVA) for the year ended December 31, 2024, prepared under the responsibility of the Company's management, was subjected to audit procedures performed in conjunction with the audit of BBTS's financial statements. In forming our opinion, we evaluated whether this statement is reconciled to the other financial statements and accounting records, as applicable, and whether its form and content are in accordance with the criteria defined in Technical Pronouncement CPC 09 - Statement of Added Value. In our opinion, this statement of value added has been properly prepared, in all material respects, in accordance with the criteria defined in this Technical Pronouncement and is consistent with the financial statements taken as a whole.



Audit of the previous year's financial statements

The balance sheet as of December 31, 2023 and the statements of income, comprehensive income, changes in shareholders' equity and cash flows for the year then ended, and related notes, presented as corresponding figures in the financial statements for the current year, were previously audited by other independent auditors, who issued an unmodified report on March 28, 2024. The corresponding figures for the Statement of Added Value (SVA) for the year ended December 31, 2023 were subjected to the same audit procedures by those independent auditors and, based on their examination, they issued an unmodified report.

Other information accompanying the financial statements and the auditors' report

The Company's management is responsible for this other information which comprises the Management Report.

Our opinion on the financial statements does not cover the Management Report and we do not express any form of audit conclusion on this report.

In connection with the audit of the financial statements, our responsibility is to read the Management Report and, in doing so, consider whether that report is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement in the Management Report, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices adopted in Brazil and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to so.

Those responsible for the Company's governance are those responsible for overseeing the process of preparing the financial statements.

Auditors' responsibilities for auditing the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect any material misstatements. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of the audit conducted in accordance with Brazilian and international auditing standards, we exercised professional judgment and maintained professional skepticism throughout the audit. In addition:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk not detecting a material misstatement resulting from fraud is greater than that resulting from error, since fraud can involve the act of circumventing internal controls, collusion, forgery, omission or intentional misrepresentation.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- We assessed the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date our report. However, future events or conditions may cause BBTs to cease to continue as a going concern.
- We assessed the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with those charged with governance regarding, among other things, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identified during our work.

Brasília, March 6, 2025

KPMG Auditores Independentes

CRC SP-014428/F-0

Pedro Henrique Moura Machado

Accountant CRC GO-022139/O-4

Amounts expressed in thousands of Reais, except where indicated.

OPINION OF THE AUDIT COMMITTEE

The Audit Committee of BB Tecnologia e Serviços S.A. informs that, based on the work and interviews carried out during the 2024 financial year, and on the evaluation of the interim Financial Statements, it observed that:

- The companies' risk management and internal controls proved to be sufficient for the size and complexity of their businesses;
- The Internal Audit has performed its duties with independence, objectivity and quality;
- The quality of the work and information provided by the External Auditor was adequate. No occurrences were identified that could compromise their independence; e,
- We have no evidence or indications that the transactions with related parties, assessed by the company's management, presented any distortions.

In view of the above, the Audit Committee considers that the aforementioned Financial Statements ending on 12/31/2024, included in Technical Note 2025/0075, are in a position to be considered by the Board of Directors.

Brasília, March 6, 2025.

Luiz Claudio Moraes
Coordinator

Artemio Bertholini
Effective Member

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OPINION OF THE BOARD OF DIRECTORS

The Board of Directors, at a meeting held on 03/06/2025, in the use of its legal and statutory powers, after taking note of the Audit Committee's opinion and the report of the External Auditors - KPMG, considered Technical Note 2025/0075 and APPROVED the Financial Statements for the year ended 12/31/2024. On this occasion, it REQUESTED that they be forwarded to the General Meeting for deliberation.

Brasília, March 6, 2025.

Paulo André Rocha Alves
Board Member

Adriana Gomes de Paula Rocha
Councillor

Rodrigo Costa Vasconcelos
Councillor

Luanna Sant'anna Roncaratti
Advisor

Iraneth Rodrigues Monteiro Viana
Board Member

Felipe Aguiar
Councillor

Benilton Couto da Cunha
Board Member

Amounts expressed in thousands of Reais, except where indicated.

OPINION OF THE SUPERVISORY BOARD

The Audit Board of BB Tecnologia e Serviços, in the use of its legal and statutory attributions, has examined the Management Report and the Financial Statements for the fiscal year ended December 31, 2024. Based on the examinations carried out, the information and clarifications received during the year and the presentation of the Report by KPMG Auditores Independentes Ltda., with no reservations, the Supervisory Board is of the opinion that these documents are in a position to be approved.

Brasília, March 6, 2025.

Bárbara dos Santos Freitas
President

Heriberto Henrique Vilela do Nascimento
Vice-President

Antônio Carlos Wagner Chiarello
Board Member

Amounts expressed in thousands of Reais, except where indicated.

BOARD MEMBERS**PRESIDENT**

Gustavo Pacheco Lustosa

DIRECTORS

Ananias Pereira da Silva Neto (from 03/05/2024) Erica
Gomes dos Santos
Gustavo José Sousa da Silva

BOARD OF DIRECTORS

Paulo André Rocha Alves - Board Member
Adriana Gomes de Paula Rocha - Board Member
Rodrigo Costa Vasconcelos - Board Member
Luanna Sant'anna Roncaratti - Board Member
Benilton Couto da Cunha - Independent Board Member (as of 09/10/2024)
Iraneth Rodrigues Monteiro - Independent Board Member
Felipe Aguiar Viana - Board member representing employees

SUPERVISORY BOARD

Bárbara dos Santos Lopes Freitas - President
Heriberto Henrique Vilela do Nascimento - Vice-Chairman
Antônio Carlos Wagner Chiarello - Board Member

AUDIT COMMITTEE

Luiz Claudio Moraes - Coordinator (from 17/10/2024) Artemio
Bertholini - Effective Member (from 05/08/2024)

ACCOUNTANT

Susanne Raquel Farias Gonçalves - CRC-RJ-116.538/O-0