



ALLIED TECNOLOGIA S.A.
A Public Company

*CNPJ/ME No. 20.247.322/0001-47
NIRE 35,300,465,369
CVM Code no. 02533-0*

RESULTS DESTINATION POLICY

1. PURPOSE

1.1. The purpose of this Policy is to establish the rules and procedures to be observed by the Management regarding the destination of the results earned by the Company, in accordance with the provisions of the Corporate Law. and in the regulation of the CVM.

2. SCOPE

2.1. This Policy applies to the Company and its Managers.

3. DEFINITIONS

Management: means the set of collegiate decision-making bodies of the Company formed by the Board of Directors and the Executive Board.

Company: means Allied Tecnologia S.A.

"CVM": means the Securities and Exchange Commission.

Annual Financial Statements: means the Company's financial statements prepared at the end of each fiscal year, pursuant to article 176 of the Corporate Law.

Additional Dividends: means the remaining portion of net income for the year after (i) deductions to the legal reserve, contingency reserve, tax incentive reserve, unrealized profit reserve, as the case may be; (ii) the payment of the Minimum Mandatory Dividend; and (iii) withholding for execution of the capital budget, as the case may be, which will be distributed to the Company's shareholders, pursuant to paragraph 5 of article 202 of the Brazilian Corporate Law.

Interim Dividends: means dividends distributed to shareholders based on: (i) profit calculated on a half-yearly balance sheet or on a balance sheet drawn up in shorter periods, pursuant to the caput and § 1 of article 204 of the Brazilian Corporate Law; or (ii) retained earnings or profit reserves existing in the last annual or semi-annual balance sheet, pursuant to paragraph 2 of article 204 of the Corporate Law.

Mandatory Minimum Dividend: means the portion corresponding to at least 25% (twenty-five percent) of the net income for the year, after the allocation to the legal reserve, the reserve for contingencies and the reserve for tax incentives, as the case may be, paid to the Company's shareholders in each fiscal year, pursuant to article 202 of the Corporate Law.



Corporate Law: means Law No. 6,404, of December 15, 1976, as amended.

Policy: means this Profit Allocation Policy.

4. GUIDELINES

4.1. This Policy is in line with the economic and financial characteristics of the Company's business and aims to enable shareholders, investors and the market in general to better assess the Company for the purpose of making investment decisions, contributing to the generation of value and reduction of the Company's funding cost.

4.2. The allocation of the results earned by the Company considers several factors and variables, such as its ability to generate cash flow, its financial situation, its strategic planning and its investment plans.

4.3. This Policy should not be interpreted as a restriction or limitation on the right of shareholders to receive, in each fiscal year, the minimum mandatory dividend, subject to the terms of current legislation and the Company's Bylaws.

4.4. At the same time, this Policy should not be considered as a promise of payment of dividends or earnings to shareholders, nor as a guarantee of minimum return to shareholders and investors of the Company.

4.5. Finally, the Company emphasizes that the adoption of this Policy is part of its commitment to good corporate governance practices. Additionally, the Company may revise, amend or revoke this Policy at any time, upon resolution of the Board of Directors.

5. PROFITS, RESERVES AND DIVIDENDS

5.1. RESERVES

5.1.1. In line with the provisions of article 47 of the Company's Bylaws and the Corporate Law, Management will propose to the Company's Annual Shareholders' Meeting the allocation to be given to the net income for the year, with mandatory and successive:

- (i) 5% (five percent) for the constitution of the legal reserve, which will not exceed 20% (twenty percent) of the Company's capital stock;
- (ii) the portion corresponding to the constitution of reserves for contingencies, if necessary to offset, in a future year, the decrease in profit resulting from a loss deemed probable and whose value can be estimated; and
- (iii) the portion corresponding to the constitution of the tax incentive reserve, resulting from donations or government subsidies for investments, as applicable.

5.2. MANDATORY MINIMUM DIVIDEND

5.2.1. Pursuant to article 202 of the Corporate Law and article 47(d) of the Company's Bylaws, the Company's shareholders are entitled to receive as a Minimum Mandatory Dividend, in each fiscal year, 25% (twenty-five percent) of the portion of net income for the remaining year after the allocations provided for in item 5.1.1 have been made,



except for the cases provided for in the Corporate Law.

5.3. PROFIT RETENTION

5.3.1. The Company's Management may propose, in the publication of its Annual Financial Statements, the retention of profits for the execution of the capital budget, pursuant to § 5 of article 202 of the Brazilian Corporate Law.

5.4. ADDITIONAL DIVIDENDS

5.4.1. The Company's Management may propose, in the publication of its Annual Financial Statements, the payment of Additional Dividends at the mandatory minimum based on its ability to generate cash flow, considering its strategic planning and investment plans.

5.5. INTERMEDIATE DIVIDENDS

5.5.1. Pursuant to article 26(n) and Paragraph Two of article 46 of the Company's Bylaws and as authorized by article 204 of the Brazilian Corporate Law, the collection of the Company's interim financial statements will be allowed, accounting for a period of one semester, one quarter or up to a month, as well as the distribution of net income or profit reserves recorded in these statements.

5.5.2. The Company may, during the year, pay extraordinary remuneration to shareholders through the distribution of Interim Dividends, based on its ability to generate cash flow, considering its strategic planning and investment plans.

5.5.3. Pursuant to the Company's Bylaws, the Board of Directors is responsible for deciding on the distribution of Interim Dividends based on the profit reserve existing in the last annual or semi-annual balance sheet or authorizing the distribution of Interim Dividends based on the net income for the current year in anticipation of annual dividends.

5.5.4. When proposing the distribution of Interim Dividends based on an existing profit reserve for deliberation at the General Meeting, as well as deciding on the distribution of Interim Dividends based on the net income for the current year, the Company's Management shall take the following prudential measures:

- (i) segregate the amounts necessary for the constitution of reserves, as if the balance sheet drawn up was at the end of the year
- (ii) make the necessary adjustments and retentions in order to pay dividends backed by realized profits as determined in the interim financial statements;
- (iii) prepare and analyze the projections for the result of the fiscal year in progress; and
- (iv) never declare Interim Dividends based on projected profits.

5.5.5. The number of Interim Dividends may be attributed to the number of mandatory dividends mentioned in item 5.2 above.



6. INTEREST ON NET EQUITY

6.1. Pursuant to Paragraph Two of Article 46 of the Company's Bylaws, by resolution of the Board of Directors, interest may be paid or credited to the Company's shareholders as remuneration on equity, up to the limit permitted by law, pursuant to of article 9 of Law No. 9,249, of December 26, 1995.

6.2. The payment of interest on equity will be made based on profit or profit reserve, as determined in the Company's financial information or accounting statements prepared for this purpose.

6.3. The amount of interest on equity, paid or credited, may be attributed to the number of mandatory dividends referred to in item 5.2 above.

7. RESPONSABILIDADES

7.1. ADMINISTRATIVE COUNCIL

7.1.1. It is the duty of the Board of Directors, in addition to the other obligations set forth in this Policy:

- a) Authorize the distribution of interim or interim dividends, to be imputed to the annual mandatory dividend;
- b) Approve the payment or credit of interest on equity to shareholders;
- c) To prepare and present to the Annual General Meeting of the Company, the annual report of the social activities, instructing it with the financial statements legally required in each year; and
- d) Review and approval of the general definitions of the destination of the results earned by the Company.

7.2. FISCAL COUNCIL

7.2.1. It is the duty of the Fiscal Council, when installed, with regard to the destination of the Company's results, in addition to the other obligations provided for in this Policy and in the relevant legislation and regulations:

- a) Give an opinion on the proposals of the Management bodies, to be submitted to the general meeting, regarding the distribution of dividends;
- b) Review the Company's capital budget proposal prior to its disclosure; and
- c) Review prior to its disclosure and monitor the quality and integrity of the Company's quarterly, interim and annual financial statements, as well as related documents, including the disclosures contained in the Company's Management report.



7.3. STATUTORY AUDIT COMMITTEE

7.3.1. It is the duty of the Statutory Audit Committee, with regard to the destination of the Company's results, in addition to the other obligations provided for in this Policy and in the relevant legislation and regulations:

- a) Advise the Board of Directors in the process of supervising the preparation of the Company's financial statements and other reports required by law to support the allocation of income, in order to ensure that such statements and reports comply with applicable legal requirements; and
- b) Evaluate, together with the independent auditors: (i) the critical accounting policies and practices adopted by the Company in the preparation and disclosure of its financial statements and their respective reports required by law to support the allocation of income; (ii) the adequacy of estimates and accounting reserves and the relevant judgments used by Management in the preparation of the financial statements and their respective reports required by law to support the allocation of income; and (iii) the difficulties encountered during the audit, including any limitation in the performance of the proposed works, restriction on access to information and disagreement with Management regarding the preparation and disclosure of the financial statements and their respective reports required by law to support of income destinations.

7.4. BOARD OF FINANCE

7.4.1. It is the duty of the Finance Department, in addition to the other obligations provided for in this Policy, to supervise compliance with this Policy, approving and controlling the execution of the strategies adopted.

7.5. INVESTOR RELATIONS AREA

7.5.1. It is the duty of the Investor Relations Department:

- a) Coordinate the processes for the allocation of dividends to the Company's shareholders; and
- b) Disclose this Policy, following its approval or any exceptions or revisions approved by the Board of Directors.

8. APPROVAL

8.1. This Policy was approved by the Board of Directors and entered into force on April 28, 2022.

8.2. The Company's Board of Directors is the Company's body that has exclusive authority to amend, in any event, this Policy.

8.3. Any change to this Policy must be communicated to the CVM and the Stock Exchanges and the organized over-the-counter market entity in which the Securities



issued by the Company are admitted to trading, and the communication must be accompanied by a copy of the resolution and the entire content of the documents that discipline and integrate the Policy.