



Dividend Distribution Policy

Vibra Energia S.A.

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1. APPROVAL MINUTES

Minutes of Board Meeting No. 881, dated September 16, 2022, item ii, Agenda 38/2022.

2. SCOPE

Applies to the Company.

3. PRINCIPLES

3.1. The Company, through this Dividend Distribution Policy (“Dividend Policy”), aims to establish the rules and procedures related to this matter in a transparent manner and in accordance with legal, statutory, and other internal regulations.

3.2. The Company’s Dividend Distribution Policy seeks to ensure the continuity and short-, medium-, and long-term financial sustainability of the Company, based on the principles of flexibility and financial strength to maintain its business operations.

3.3. The decision to distribute dividends and other proceeds will take into account various factors and variables, such as the Company’s results, its financial condition, cash requirements, need for investment in fixed capital, future prospects of current and potential markets, as well as additional investment opportunities.

4. GUIDELINES

4.1. APPLICABLE PROVISIONS:

4.1.1. The Company’s Dividend Policy reflects the provisions contained in its Bylaws and is based on Law No. 6,404/76 (Brazilian Corporations Law) and other applicable regulations.

4.1.2. The Annual General Meeting shall be held annually within the first four (4) months following the end of the fiscal year and shall deliberate on the allocation of net income for the fiscal year, if any, and on the amount of Dividends and/or Interest on Equity to be distributed to shareholders, in accordance with the proposal submitted by the Company’s management bodies.

4.1.3. In the event that no net income is recorded for the fiscal year, the dividend not distributed in one fiscal year shall not accumulate for the following fiscal year.

4.1.4. The net income shall be allocated successively and in the following order: I - Five percent (5%) shall be applied, before any other allocation, to the legal reserve, which shall not exceed twenty percent (20%) of the share capital, and in the fiscal year in which the balance of the legal reserve plus the amounts of capital reserves exceeds thirty percent (30%) of the share capital, the allocation of part of the net income to the legal reserve shall not be mandatory; II - A portion, as proposed by the management bodies, may be allocated to the formation of Contingency Reserves, as provided in Article 195 of the Brazilian Corporations Law; III - A portion corresponding to at least twenty-five percent (25%) of the adjusted net income, with the deductions and additions provided in Article 202 of the Brazilian Corporations Law, shall be distributed to shareholders as mandatory dividends; IV - In the fiscal year in which the amount of the mandatory dividend exceeds the realized portion of the year’s profit, the General Meeting may, upon proposal by the

management bodies, allocate the excess to the formation of a Reserve for Unrealized Profits, in accordance with Article 197 of the Brazilian Corporations Law; V - A portion, as proposed by the management bodies, may be retained based on a previously approved capital budget, under the terms of Article 196 of the Brazilian Corporations Law; VI - The formation, with technical justification and approval by the Board of Directors and the Fiscal Council regarding the amounts and allocation, of a statutory reserve to ensure investments compatible with the development of the Company's business, constituted by up to one hundred percent (100%) of the remaining net income after the previous allocations, up to the limit of eighty percent (80%) of the share capital; and VII - Profits not allocated to the reserves described above shall be distributed as dividends, under the terms of paragraph 6 of Article 202 of the Brazilian Corporations Law.

4.1.5. The Company will seek to remunerate shareholders on a quarterly basis, after resolution by the Board of Directors and subject to legal provisions, and will make its best efforts to ensure that the distribution exceeds the mandatory minimum dividend, provided that its liquidity, investment plan, and other factors affecting its financial position are preserved. Interim and intercalary dividends and Interest on Equity provided for in items 4.1.4 and 4.1.5 may be credited against the mandatory minimum dividend.

4.1.6. The payment of Interest on Equity is subject to withholding income tax, under applicable tax legislation, which does not apply to dividend payments.

4.1.7. Dividends and/or Interest on Equity not claimed by shareholders within three (3) years from the date they were made available shall revert to the Company.

4.1.8. The provisions set forth in this Dividend Policy do not exclude the application of other legal or statutory rules not specified herein, depending on the specific case.

4.2. INFORMATION ON DIVIDEND PAYMENTS AND CUSTODY:

4.2.1. Under the Brazilian Corporations Law, dividends are due to the person who, on the date of the declaration of dividends and/or interest on equity, is registered as the owner or usufructuary of the share, and must be paid, unless otherwise resolved by the General Meeting, within sixty (60) days from that date.

4.2.2. Payment shall be made by the financial institution that holds the book-entry shares of the Company.

4.2.3. Shareholders who have accounts with the financial institution holding the Company's book-entry shares, or with other banks, and whose registration is duly completed, shall have their rights automatically credited to their bank account on the payment date.

4.2.4. For shareholders whose registration does not include "Bank/Branch/Account Number," the rights shall only be credited on the date of the registration update in the electronic records of the financial institution holding the Company's book-entry shares, through its branches.

4.2.5. For shares deposited in the Fungible Custody of Stock Exchanges, payment shall be credited to the respective Stock Exchanges, which, through the depositing brokers, shall be responsible for transferring the amounts to the shareholders.

4.3 SERVICE LOCATIONS:

4.3.1 Additional information may be obtained through the Customer Service Center of the financial institution that holds the Company's book-entry shares, or at any of its branches, at the Company's headquarters located at Rua Correia Vasques, No. 250 - Cidade Nova - Rio de Janeiro/RJ, through the shareholder service phone number available on the Investor Relations website or via email: ri@vibraenergia.com.br.

5. DEFINITIONS:

Dividends: A portion of the profit earned by a corporation, distributed to shareholders at the end of the fiscal year, in accordance with paragraph 2 of Article 202 of the Brazilian Corporations Law.

Statutory Reserve: A reserve established by determination of the Company's Bylaws, as an allocation of a portion of the fiscal year's profits, which cannot restrict the payment of the mandatory dividend.

6. REFERENCES:

Company's Bylaws

Law No. 6,404/76 - Brazilian Corporations Law