

## **POLICY FOR RESULTS ALLOCATION**

### **1. PURPOSE**

- 1.1. This Policy for Results Distribution (“Policy”) was elaborated based on Law No. 6.404 (“Business Corporation Act”) and the bylaws of Bemobi Mobile Tech S.A. (“Company”), taking into consideration the best corporate governance practices.
- 1.2. The purpose of the Policy is (i) to guide the Company's management proposals regarding the distribution of profits; and (ii) clarifying to the Company's shareholders and other interested parties the criteria and procedures related to the payment of dividends, interest on equity capital and other benefits that shareholders are entitled to.
- 1.3. The distribution of the Company's results to shareholders will depend on several factors. This includes the Company's operational results, financial condition, cash requirements and forecast, as well as the resolution of the General Shareholders' Meeting, as the case may be.
- 1.4. This policy is applicable to the Company, given that its controlled companies and subsidiaries may have their own resource allocation policies.
- 1.5. The Company will seek to prioritize the distribution method that offers the highest financial and operational efficiency for the Company under the current legislation.

### **2. POLICY**

#### **2.1 Accrual Basis and Ascertainment of Financial Results**

- 2.1.1 The Company's fiscal year have the duration of 12 (twelve) months, beginning on January 1st of each year and ending on December 31st of the same year. The Board of Directors will prepare the financial statements required by law at the end of each fiscal year and the corresponding interim accounting information on a quarterly basis, in compliance with the rules in force at the time.
- 2.1.2 The general meeting of shareholders is the competent body to resolve on the allocation of net income for the fiscal year and on the distribution of dividends. The Board of Directors, jointly with the Executive Board, must prepare net profit allocation proposal for the year, based on the provisions of the Company's Bylaws, provisions of the Brazilian Securities and Exchange Commission and on the Business Corporation Act, especially regarding Articles 193 to 202 of such statute.
- 2.1.3 The Board of Directors, by proposal of the Executive Board, may also determine the draft of balance sheets in shorter periods rather than yearly and declare dividends or interest on equity assigned to the profit ascertained in these balance sheets as well as assign them to the retained earnings account or profit reserves existing in the last annual or interim balance sheet.

2.1.4 The Audit and Risk Committee is responsible for monitoring the quality and integrity of the Company's quarterly information, interim statements and financial statements, among other attributions provided for in its internal rules, the Company's bylaws and applicable laws and regulations.

2.1.5 The Fiscal Council, if in operation, shall examine the management bodies' proposals and present its opinion to the general shareholders meeting, covering investment plans or capital budgets and distribution of dividends. Moreover, the Fiscal Council shall issue an opinion on the information regarding the financial situation of the Company referred to in item 2.2.7 below, among other attributions provided for in the Business Corporation Act.

## **2.2 Destination of Income**

2.2.1 The accumulated losses and the provision for income tax and social contribution on net income will be deducted from the Company's results for the fiscal year.

2.2.2 The net income for the year, calculated in accordance with the terms of the Business Corporation Act and the Company's bylaws, will have the following destination:

- (a) 5% (five percent) for the constitution of the legal reserve, until the legal limits are reached;

And then:

- (b) 25% (twenty five percent) will be allocated to the payment of mandatory dividend; and
- (c) the remaining profit may be
  - (i) retained based on the capital budget, pursuant to Art. 196 of the Business Corporation Act; and/or
  - (ii) allocated to the statutory reserve called "Investment Reserve", which aims to ensure the maintenance of the capitalization level, the expansion of corporate activities and/or the enhancement of the Company's capital, its subsidiaries and/or affiliates.

The balance of the profit reserves will not exceed the value of the capital stock, subject to the legal exceptions. The balance of adjusted net income, if any, that is not allocated pursuant to this Article shall be capitalized or distributed to shareholders as dividend.

2.2.3 The Company may refrain from constituting the legal reserve in the year in which the balance of such reserve, plus the amount of capital reserves referred to in paragraph 1 of article 182 of the Brazilian Business Corporation Act, exceeds 30% (thirty percent) of the share capital.

2.2.4 Notwithstanding the provisions of item 2.2.2 above, the general shareholders meeting may allocate, by proposal of the Board of Directors, part of the net income for the year to the constitution of reserves for contingencies, tax incentives and profits to carry out, pursuant to

articles 195, 195-A and 197 of the Brazilian Business Corporation Act, respectively.

2.2.5 The balance of profit reserves may not exceed the Company's share capital, except for contingencies, tax incentives and unrealized profits. Upon reaching this limit, the general shareholders meeting shall resolve on the use of such excess to pay or increase the capital stock or to distribute dividends, pursuant to article 199 of the Brazilian Business Corporation Act.

2.2.6 The dividend referred to in section (b) of item 2.2.2 above shall not be mandatory in the fiscal year in which the Board of Directors declares at the annual general shareholders meeting that it is incompatible with the financial situation of the Company, pursuant to the paragraphs 4 and 5 of article 202 of the Business Corporation Act. In this case, the profits that are not distributed will be registered as a special reserve. Such amount, if not absorbed by losses in the subsequent fiscal years, shall be paid as a dividend as soon as the financial situation of the Company allows it.

### **2.3 Distribution of Results (Dividends and Interest on Equity)**

2.3.1. In addition to the provisions of item 2.2.2, by resolution of the Board of Directors based on a proposal by the Executive Board, as authorized by the bylaws the Company may also:

- a) declare interim dividends with funds of the profit calculated in a half-yearly balance sheet or in a balance sheet drawn up in shorter periods. In the latter case provided that the total dividends paid in each semester of the fiscal year does not exceed the amount of the Company's capital reserves;
- b) declare interim dividends, to the retained earnings account or profit reserves existing in the last annual or interim balance sheet; and/or
- c) pay or credit interests on equity capital, in accordance with the applicable tax legislation, which may be attributed to the mandatory dividend referred to in item (b) of item 2.2.2 above, for its net value in view of withholding income tax, when applicable.

2.3.3 Dividends declared pursuant to the provisions of item (a) of item 2.3.1 above shall be assigned to the mandatory dividend, constituting such amount for all legal purposes. Dividends declared pursuant to the provisions of item (b) of item 2.3.1 above may be assigned to the mandatory dividend, including such amount for all legal purposes.

2.3.4 The Company's management bodies will consider several factors in the preparation of the proposal for the yearly allocation of the results and in the decision to distribute dividends and interest on equity capital. Such factors include the premises embodied in the strategic business plan and budget of the Company, its financial situation and operational results, availability and capacity to generate cash, necessary investments, maintenance and expansion of production capacity, prospects of current and potential markets and other investment opportunities. The Company shall also comply with the contractual clauses in force at the time, which may eventually limit or restrict the distribution of dividends and/or interest on equity capital.

### **2.4 Payment Due Date and Prescription**

2.4.1 Dividends and interest on equity will be paid on the dates established by the general shareholders meeting or by the Board of Directors, as the case may be, in compliance with the applicable legal provisions.

2.4.2 The dividend must be paid, unless otherwise decided by the competent body, within 60 (sixty) days of the date on which it is declared and, in any case, within the fiscal year.

2.4.3 The amount of dividend and/or interest on equity declared will not be subject to any adjustment for inflation.

2.4.4 Other rules and procedures related to dividends and interest on equity payment shall be in due course informed to the shareholders on the pages of the Company ([www.ri.bemobi.com.br](http://www.ri.bemobi.com.br)) and Brazilian Securities and Exchange Commission ([www.cvm.gov.br](http://www.cvm.gov.br)) on the world wide web.

2.4.5 Dividends and interest on equity capital that are not claimed within 3 (three) years counted from the date they were made available to shareholders will revert to the benefit of the Company.

## **MISCELLANEOUS**

3.1 Subject to the legal, regulatory and statutory provisions, this policy is for information purposes only and none of the provisions contained therein shall be interpreted as creating rights, such as granting the right to share in profits, or to interfere in any way in the decisions of the bodies of administration on matters that are within its competence by legal or statutory provision.

3.2 The Company reserves the right to update, revise and change this policy at any time, as provided for in item 4.1 below.

## **4. APPROVAL AND TERM**

This policy was approved, in its original version, by the Company's Board of Directors at the meeting held on November 4<sup>th</sup>, 2021, and has been in force since then. Any review or amendment to this policy shall be preceded by resolution and approval of the Board of Directors. This policy is available on the world wide web, on the Company's page ([www.ri.bemobi.com.br](http://www.ri.bemobi.com.br)) and Brazilian Securities and Exchange Commission page ([www.cvm.gov.br](http://www.cvm.gov.br)).