

1. OBJECTIVE

1.1. This Shareholder Remuneration Policy of M. Dias Branco S/A Indústria e Comércio de Alimentos ("Policy") aims to: (a) establish the guidelines to be observed by the Company when preparing proposals for the distribution of dividends and interest on equity, in compliance with the provisions of its Bylaws and current legislation; and (b) clarify to the Company's shareholders and other interested parties the procedures adopted by the Company in relation to the distribution of dividends and interest on equity .

2. APPLICATION

2.1. The rules established in this Policy apply to the Company and its shareholders.

3. RESPONSIBLE MANAGERS

Administrative Council;

Vice-presidency of Legal, Governance, Risks and Compliance;

Investor Relations Department.

4. DESCRIPTION

4.1. Allocation of results and shareholder remuneration

4.1.1. **Allocation of Results:** The fiscal year will last 12 (twelve) months, coinciding with the calendar year, ending on December 31st of each year. At the end of each year, the Company's Statutory Board of Directors will prepare the financial statements provided for by law, in compliance with the rules in force at the time, which will include the proposed allocation of the profit for the year, in accordance with article 22 of the Bylaws.

4.1.2. **Mandatory minimum dividend:** The balance of net profit calculated in accordance with article 22 of the Bylaws will be adjusted in accordance with article 202 of Law No. 6,404/76, and 25% (twenty-five percent) of the adjusted balance deducted from the amounts allocated to Tax Incentive Reserve will be attributed to the payment of the mandatory dividend. The Company will pay the share dividend to the person who, on the date of the General Meeting that approves the distribution of the dividend, is registered as the owner or usufructuary of the share. Dividends on shares in bank custody or on deposit under the terms of articles 41 and 43 of Law No. 6,404/76 will be paid by the Company to the depositary financial institution, which will be responsible for delivering them to the holders of the deposited shares. Dividends not claimed within 3 (three) years, counting from the deliberation of the act that authorized their distribution, will expire in favor of the Company. The dividends provided for in this item will not be mandatory in the fiscal year in which the management bodies inform the General Meeting that they are incompatible with the Company's financial situation, subject to the provisions of art. 205, §4 of Law No. 6,404/76.

4.1.3. **Intermediate or interim distributions:** The Company's Board of Directors may declare and determine the payment of interim dividends to account for profits determined in interim balance sheets or profit reserves existing in the last annual balance sheet or interest on equity, in accordance with the art. 9th, of Law No. 9,249/95, ad referendum of the Ordinary General Assembly that assesses the financial statements relating to the fiscal year in which such dividends were credited. Interim or intermediate dividends and interest on equity must always be included in the mandatory dividend.

4.1.4. **Objective for distributing dividends and interest on equity:** Subject to the rules relating to the minimum mandatory dividend, as provided in the Bylaws and Law No. 6,404/76, and observing the other provisions presented in this Policy, the Board of Directors will aim to propose dividends and/or interest on equity so that the total value of dividends and interest on equity corresponds to a target percentage of 80% (eighty percent) of the profit adjusted in accordance with article 202 of Law No. 6,404/76, along the lines as set out below:

a) **Value per share of interim or interim distributions:** R\$0.03.

b) **Payment frequency:** monthly value after approval by the General Meeting that deliberates on the financial statements for the year in question.

4.1.4.1. In the case of distribution of interest on equity, the target percentage must consider the net value for shareholders.

4.1.4.2. In the event that the ratio between the Company's net debt and its EBITDA (leverage) reaches a level of 1.5 or more at the end of the reference year, the target percentage indicated in the caput of item 4.1.4 will be 60%.

4.1.4.3. The provisions of this item do not limit the discretion of the Board of Directors, extraordinarily, considering the macroeconomic situation, the economic and financial conditions of the Company (current and projections), as well as the situation of the markets in which the Company operates and respecting other policies of the Company, decide on distributions of dividends and/or interest on capital below the objective defined in this Policy, in accordance with current legislation and in particular, but not limited to, in the following situations:

- a) use of relevant capital due to investment in its business, share buyback program and/or possible mergers and acquisitions;
- b) debt indicators, such as net debt/EBITDA calculated at the end of the year; It is
- c) allocation to mandatory reserves or limitation to the distribution of a portion of these that alter the profit distribution capacity.

4.2. Responsibilities

4.2.1. **The General Assembly is responsible for:**

- a) Decide on the allocation of the Company's net profit for the fiscal year, calculated annually based on the audited financial statements.

4.2.2. **The Board of Directors is responsible for:**

- a) Evaluate the Company's economic and financial conditions to ensure the sustainability of the business;
- b) Declare intermediate or interim dividends; It is,
- c) Decide on the payment of interest on equity.

4.2.3. The Statutory Board is responsible for:

- a) Prepare financial statements.

5. GLOSSARY

5.1. The terms and expressions listed below, when used in this Policy, in the singular or plural will have the following meaning:

“Company” or “M. DIAS BRANCO” - M. Dias Branco S/A Indústria e Comércio de Alimentos and its subsidiaries.

“CVM” - The Securities and Exchange Commission.

“Dividends” - Correspond to a portion of the Company’s profit that is distributed to shareholders. The amount is proportional to the number of shares that the shareholder owns, being calculated based on the end of the last fiscal year (balance sheet), and may also be based on any balance sheets prepared every six months or in shorter periods.

“Interest on Equity” - Form of remuneration to shareholders calculated based on the application of the TJLP - Long-Term Interest Rate on adjusted equity, calculated in accordance with Law No. 9,249/95. The amount thus determined and paid to the shareholder is considered an expense when calculating the company's taxable profit. Its calculation may consider the Company's performance in the current period or the profits presented in previous years, which were duly recorded in the Company's profit reserve.

6. DURATION

This Policy is effective as of April 1, 2025 and any change or revision must be submitted to the Board of Directors itself.

7. CHANGE HISTORY

Revision	Latest Changes
0	Initial issue.