



POLICY FOR PROFIT ALLOCATION OF PADTEC HOLDING S.A.

Authorized Capital Company

CNPJ/ME No. 02.365.069/0001-44

NIRE 3530055967-3

1. Purpose

This Policy for Profit Allocation of Padtec Holding S.A. aims to establish principles, guidelines, criteria, procedures and responsibilities to be observed when allocating the yearly results registered by the Company to its respective shareholders.

This Policy is based on: (i) the Bylaws of the Company and its subsidiaries; (ii) Law No. 6404 of December 15, 1976, as amended ("Brazilian Corporation Law"); (iii) Law No. 10406 of January 10, 2002, as amended ("Civil Code"); and (iv) the Regulamento do Novo Mercado, or New Market Listing Rules, of B3 S.A. - Brasil, Bolsa, Balcão ("B3" and "New Market Rules").

2. Scope

It applies to the Company's shareholders and its Management.

3. Definitions

"Management" – are the members of the Company's Board of Directors and Executive Board.

"Company" – is Padtec Holding S.A. and its subsidiaries.

"CVM" – is Comissão de Valores Mobiliários, the Brazilian Securities and Exchange Commission.

"Policy" – means this Policy for Profit Allocation of Padtec Holding S.A.

4. Profit Allocation

- (i) The Company's Executive Board shall prepare financial statements in the form and within the deadlines determined by CVM and submit them to the Statutory Audit Committee and the Fiscal Council, when installed, to appraisal and issuing of opinion. The Company's Executive Board may also prepare these statements in shorter periods by resolution of the Board of Directors.
- (ii) If applicable, the Company may declare, by resolution of the Board of Directors, dividends from the profit calculated in the financial statements prepared in shorter periods, subject to the limitations provided for by law.
- (iii) At the end of each fiscal year, the Executive Board will prepare the financial statements required by law and the Board of Directors will present for deliberation at the general meeting of shareholders the proposal for the full allocation of the net income for the year that remains after the following deductions or additions, made decreasingly and in the following order: (i) 5%

(five percent) for the formation of the legal reserve, which will not exceed 20% (twenty percent) of the share capital. The constitution of the legal reserve may be waived in the year in which its balance, plus the amount of capital reserves, exceeds 30% (thirty percent) of the share capital; (ii) 25% (twenty-five percent) for payment of the mandatory dividend to shareholders, adjusted pursuant to article 202 of the Brazilian Corporation Law; and (iii) the remaining balance of net income, after the allocation contained in items (i) and (ii) above, will be allocated to the creation of a statutory investment reserve, which shall not exceed 80% (eighty percent) of the share capital. The statutory investment reserve will be used to finance the development, growth and expansion of the Company's business. Once the profit reserve limit is reached, the balance must be distributed to shareholders as an additional dividend.

- (iv) The general meeting of shareholders is the competent body to resolve, in accordance with the proposal presented by the Company's Board of Directors, on the allocation of the profit for the year and the distribution of dividends, and ratify the resolutions of the Board of Directors, regarding the payment interest on capital and interim dividends, which are paid in advance.
- (v) Dividends will be paid within a maximum period of 60 (sixty) days, counted from the date of the respective resolution at the General Meeting.
- (vi) The amount of interest paid or credited, as remuneration on equity, pursuant to Law No. 9249, of December 26, 1995, as amended, may be imputed to the amount of dividends, including the amount of dividends distributed by the Company, for all legal purposes.
- (vii) The Board of Directors may, at its discretion, fulfill the obligation to distribute the mandatory dividend, computing the dividends that are declared pursuant to item ii above.
- (viii) Also by resolution of the Board of Directors, interim dividends may be distributed to the retained earnings account or profit reserves existing in the last annual or semi-annual balance sheet.

5. Final Provisions

This Policy enters into force on the date of its approval and will remain in effect for an indefinite period, until it is amended and/or revoked.

Any change or revision to this Policy must be submitted to the Company's Board of Directors.

This Policy was approved at the Company's Board of Directors Meeting held on July 20, 2021.