



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 1

EU, O ABAIXO ASSINADO, TRADUTOR PÚBLICO JURAMENTADO E INTÉRPRETE COMERCIAL NO ESTADO DE PERNAMBUCO, REPÚBLICA FEDERATIVA DO BRASIL, CERTIFICO QUE ME FOI APRESENTADO UM DOCUMENTO A FIM DE QUE O TRADUZISSE, O QUE CUMPRO EM VIRTUDE DE MEU OFÍCIO, COMO SEGUE:

I, THE UNDERSIGNED SWORN TRANSLATOR AND COMMERCIAL INTERPRETER, IN THE STATE OF PERNAMBUCO, FEDERATIVE REPUBLIC OF BRAZIL, HEREBY CERTIFY THIS IS THE DESCRIPTION AND FAITHFUL TRANSLATION OF A DOCUMENT, WHICH I TRANSLATE AS FOLLOWS

[Logo: Bem Paraná].

Access through the link: <https://www.bemparana.com.br/publicidade-legal/>

Public Notices.

Curitiba, Monday, July 3, 2023 - edition 12.188.

comercial@bemparana.com.br-

Intertechne.

Intertechne - Consultores S.A.

CNPJ (MF) No. 80.378.052/0001-35.

Message from Management.

MESSAGE FROM MANAGEMENT.

Mrs. Shareholders, in compliance with legal and statutory provisions, we submit to your appreciation the Financial Statements for the year ended December 31, 2022 comprised by the Balance Sheet, Income Statement, Statement of Changes in Shareholders' Equity and Cash Flows Statements.

Growth expectations in 2022 were confirmed, resulting in a 35% increase in our revenue. The reflexes of the Covid-19 Pandemic today are limited to changes in the way of working, in a combination between face-to-face and remote work. Continuous actions to expand and diversify the portfolio of customers and services offered sustained the growth achieved.

The hydroelectric generation segment remains limited, mainly to the modernization market, with localized demands. Modernization plans for hydroelectric plants owned by Eletrobrás Group and other private groups are ongoing, with good prospects for 2023. The SHP market remains quite restrictive, with no major prospects for reversal. The international market (Latin America and Africa) has shown few opportunities, with some possibilities in Honduras, Dominican Republic and Ecuador. Even so, Water & Energy areas accounted for 42% of revenues in 2022 and should maintain its relevance in 2023.

In the New Energy segment, the area of photovoltaic projects is consolidated, and will continue to play a leading role, even if the wind part maintains its relevance and can scale to offshore sites. Both sources can originate large projects for the production of Green Hydrogen, object of growing interest by several economies in the world.

In the area we call Infrastructure, in addition to metro rail and industrial projects, Intertechne continues to consolidate its share in the airport and highway segment, working successfully with the main concessionaires that operate these assets in Brazil.

In the mining segment, in addition to Vale S.A, we started work with other players, increasing the prospects for development in this market, which should continue to gain relevance in the Company's portfolio.

The Oil & Gas market continues to have an important share, accounting for 32% of Intertechne's revenues in 2022. The Petrochemicals segment should have a slight downturn in 2023. Investment plan reviews and the



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 2

change of government should delay decision-making and thus effectively reduce opportunities in this segment in 2023.

Despite the economic difficulties marked by inflation and interest rates in Brazil, and a possible economic recession in the main economies of the world, the Company's Management considers that the year 2023 will allow it to obtain good results, maintain growth and replenish its backlog.

INDIVIDUAL AND CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2022 AND 2021.

Balance Sheets as of December 31, 2022 and 2021.

In thousands of reais.

ASSETS					
	Note	Parent Company		Consolidated	
		2022	2021	2022	2021
Current assets					
Cash and cash equivalents	5	1,146	8,121	1,281	8,516
Financial investments	6	1,044	1	1,044	1
Trade accounts receivable	7	35,829	41,113	41,711	47,783
Related parts	8	-	41	-	18
Recoverable taxes	9	3,729	5,640	3,873	5,858
Anticipated expenses	10	4,389	4,154	4,389	4,154
Advances		2,107	1,935	2,107	1,935
Other assets	14	3,074	1,035	7,082	10,757
Total current assets		51,318	62,040	61,487	79,022
Non-current assets					
Related parts	8	2,321	3,566	3,032	2,438
Other assets	14	579	-	579	2,885
Financial investments	6	8,057	-	8,057	-
Right-of-use assets	20	3,878	5,687	3,878	5,687
Investments	11	3,617	8,943	5	182
Fixed assets	12	7,001	5,650	7,090	5,788
Intangible	13	6,270	6,396	6,270	6,407
Total non-current assets		31,723	30,242	28,911	23,387
Total		83,041	92,282	90,398	102,409

LIABILITIES AND SHAREHOLDERS' EQUITY

	Note	Parent Company		Consolidated	
		2022	2021	2022	2021
Current Liabilities					
Loans and financing	15	2,877	8,196	8,718	14,543
Suppliers	16	13,440	11,792	13,830	12,364
Tax and fiscal obligations	17	1,455	4,265	1,588	4,518
Social and labor obligations	18	10,104	7,309	10,130	7,370
Advance payments from customers	22	1,725	3,997	1,725	3,997
Provision for contingencies	19	225	225	225	225
Dividends payable	20	1,815	8,887	1,815	8,887
Lease liability - Right of use	21	4,305	3,580	4,305	3,580
Other obligations		292	4	2,017	1,410
Total current liabilities		36,238	48,255	44,353	56,894
Non-current liabilities					
Loans and financing	14	1,364	492	1,364	492
Lease liability - Right of use	21	212	3,263	212	3,263
Provision for investment losses	10	1,137	1,236	1,802	-
Related parts	8	1,678	1,394	5	380
Deferred taxes	23	-	-	250	3,738
Other obligations		590	-	590	-
Total non-current liabilities		4,981	6,385	4,223	7,873
Shareholders' Equity					



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 3

Share capital	24	17,969	17,969	17,969	17,969
Profit Reserves		25,376	21,948	25,376	21,948
Balance sheet conversion adjustment - Investment abroad		(1,523)	(2,275)	(1,523)	(2,275)
Total shareholders' equity		41,822	37,642	41,822	31,642
Total liabilities and shareholders' equity		83,041	92,282	90,398	102,409

The explanatory notes are an integral part of these financial statements.

Statements of changes in equity for the years ended December 31, 2022 and 2021.

In thousands of reais.

	Share capital	Profit Reserves		Balance sheet conversion adjustment	Retained earnings	Total before non-controlling interest	Non-controlling interest	Total
		Legal	Profit retention					
Balances on December 31, 2020	17,779	1,846	7,399	(2,396)	-	24,628	-	24,628
Capital to be paid	190	-	-	-	-	190	-	190
Distributed dividends	-	-	(608)	-	-	(608)	-	(608)
Income calculated in the 2021 fiscal year	-	-	-	-	15,330	15,330	-	15,330
Constitution of legal reserve	-	404	-	-	(404)	-	-	-
Mandatory dividends (25% of profit)	-	-	-	-	(2,019)	(2,019)	-	(2,019)
Constitution of profit retention reserve	-	-	12,907	-	(12,907)	-	-	-
Balance sheet conversion adjustment	-	-	-	121	-	121	-	121
Balances on December 31, 2021	17,969	2,250	19,698	(2,275)	-	37,642	-	37,642
Distributed dividends	-	-	(2,019)	-	-	(2,019)	-	(2,019)
Income calculated in the 2022 fiscal year	-	-	-	-	7,262	7,262	-	7,262
Constitution legal reserve	-	726	-	-	(726)	-	-	-
Mandatory dividends (25% of profit)	-	-	-	-	(1,815)	(1,815)	-	(1,815)
Constitution of profit retention reserve	-	-	4,721	-	(4,721)	-	-	-
Balance sheet conversion adjustment	-	-	-	752	-	752	-	752
Balances on December 31, 2022	17,969	2,976	22,400	(1,523)	-	41,822	-	41,822

The explanatory notes are an integral part of these financial statements.

Income Statements for the years ended December 31, 2022 and 2021.

In thousands of reais.

	Note	Parent Company		Consolidated	
		2022	2021	2022	2021
Net operating revenue	25	193,379	141,974	195,191	143,683
Service costs	26	(130,605)	(104,351)	(131,340)	(104,665)
Gross profit		62,774	37,623	63,851	39,018
Operating income (Expenses)					
Administrative and commercial	26	(43,027)	(30,002)	(44,787)	(32,340)
Net financial result	27	(9,773)	1,031	(9,671)	691
Equity method result	11	1,679	7,564	(1,305)	(348)
Other (expenses) and income	28	1,372	1,998	6,131	14,980
		(49,749)	(19,409)	(49,632)	(17,017)
Profit before income tax and social contribution		13,025	18,214	14,219	22,001
Income tax and social contribution	29	(5,763)	(2,884)	(6,957)	(6,671)
Net profit of the fiscal year		7,262	15,330	7,262	15,330
Net earnings per share - BRL		0.40	0.85		

Management's explanatory notes form an integral part of the financial statements.

Comprehensive Income Statement for the years ended December 31, 2022 and 2021.

In thousands of reais.

	Parent Company		Consolidated	
	2022	2021	2022	2021
Net profit of the fiscal year	7,262	15,330	7,262	15,330
Gain (loss) on conversion of accounting statements of subsidiaries abroad	752	121	752	121
Total comprehensive income for the year	8,014	15,451	8,014	15,451

The explanatory notes are an integral part of these financial statements.



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 4

Explanatory notes to the individual and consolidated financial statements on December 31, 2022 and 2021.
(Values expressed in thousands of Reais).

1. Operational Context.

Intertechne Consultores S.A. is a privately held company, incorporated on November 17, 1987, headquartered in Curitiba-PR, at Avenida Iguazu, 100, District of Rebouças, and has offices in the cities of São Paulo, Rio de Janeiro, Macaé, Brasília, Salvador and Porto Alegre. The Company's main purpose is to provide consulting and technical assistance services and to carry out studies and projects in the areas of civil, electrical, mechanical, electronic engineering, telecommunications systems, data processing, oil and gas.

It should be noted that Intertechne's participation in the hydropower market in Brazil after 1995 is relevant. From the concession auctions for government hydroelectric undertakings encompassing 31 uses of the hydroelectric power plants built and under construction, Intertechne participated in 14 projects, which, in terms of installed capacity, represents a stake in 87.3% of the plants auctioned.

Intertechne continues in the process of diversifying its activities, seeking the same level of recognition achieved in the area of Dams and Hydroelectric Power Plants, with important achievements in the area of transport, particularly in airport and subway projects.

In 2022, the Company continued to maintain branches abroad in the following countries: Argentina, Bolivia, Guatemala and Peru; It also continues to maintain operations on the African continent, namely in Angola, Mozambique and Cameroon.

In 2021, the company, still in the pandemic condition, did not use the adoption of the proportional reduction of working hours and wages and/or the temporary suspension of employment contracts as provided for in Law 14.020/2020 (former MP 936/2020).

Finally, we inform you that the Company recorded a 35% increase in revenue in 2022 and to date the Company has not had a relevant impact on its billing lines, since it has the capacity to carry out its activities using digital channels, when necessary and possible, minimizing the impacts of the pandemic.

2. Presentation and preparation of financial statements.

Explanatory notes to the individual and consolidated financial statements on December 31, 2022 and 2021.
(Values expressed in thousands of Reais).

The individual and consolidated financial statements were prepared in accordance with accounting practices adopted in Brazil, which comprise the provisions of Law No. 6.404/76, amended by Laws No. 11.638/07 and No. 11.941/09 and by pronouncements, interpretations and guidelines issued by the Accounting Pronouncements Committee (CPC).

a) Basis of preparation and presentation of financial statements.

The Company's individual and consolidated financial statements were prepared in accordance with accounting practices adopted in Brazil, which include those provided for in Brazilian corporate law and in the Pronouncements, Guidelines and Interpretations issued by the Accounting Pronouncements Committee (CPC) and Resolutions of the Federal Council of Accounting (CFC).

The financial statements were approved and authorized for issue by the Board of Directors on June 28, 2023.

a) Basis of consolidation and investments in subsidiaries.

The consolidated financial statements include the financial statements of the Company and its subsidiaries from the acquisition period until the same closing date. Control is obtained when the Company has the power to control the financial and operating policies of an entity to derive benefits from its activities.

When necessary, the subsidiary's financial statements are adjusted to adapt its accounting policies to those established by the Company. All intercompany transactions, balances, income and expenses are fully eliminated in the consolidated financial statements.



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 5

The consolidated financial statements include the operations of the following subsidiaries, whose percentage interest on the balance sheet date, directly and indirectly, is shown as follows:-

Corporate Name	Headquarters	Name used	Shareholding 2022 - %		Shareholding 2021 - %	
			Direct	Indirect	Direct	Indirect
Intertechne Consultores SA (Argentina Branch)	Argentina	Argentina	100.00%	-	100.00%	-
Intertechne Consultores AS (Guatemala Branch)	Guatemala	Guatemala	100.00%	-	100.00%	-
Intertechne Consultores AS (Peru Branch)	Peru	Peru	100.00%	-	100.00%	-
Intertechne Consultores SA (Bolivia Branch)	Bolivia	Bolivia	100.00%	-	100.00%	-
Interproj - Intertechne Desenvolvimento de Projetos Ltda	Brazil	Interproj	100.00%	-	100.00%	-
Solar Irece 0 Ltda (a)	Brazil	Solar	-	-	0.01%	99.99%
Solar Irece 1 Ltda (a)	Brazil	Solar	-	100.00%	0.01%	99.99%
Solar Irece 2 Ltda (a)	Brazil	Solar	-	100.00%	0.01%	99.99%
Solar Irece 3 Ltda (a)	Brazil	Solar	-	-	0.01%	99.99%
Solar Irece 4 Ltda (a)	Brazil	Solar	-	100.00%	0.01%	99.99%
Solar Irece 5 Ltda (a)	Brazil	Solar	-	100.00%	0.01%	99.99%

(a) In 2021, through the investee Interproj - Intertechne Desenvolvimento de Projetos Ltda., the shares and rights to implement and operate the photovoltaic power plants Solar Irece Ltda and Solar Irece 3 SIR3 Ltda were sold.

(b) In 2022, there were changes in the equity interests, with an agreement for the assignment of rights of the % of Intertechne Consultores S.A to Intertechne Desenvolvimento de Projetos Ltda. relating to the interest of Solar Irece 1 Ltda, Solar Irece 2 Ltda, Solar Irece 4 Ltda, Solar Irece 5 Ltda and UFV Sol Dourado UFV1 Ltda, UFV Sol Dourado UFV2 Ltda, UFV Sol Dourado UFV3 Ltda, UFV Sol Dourado UFV4 Ltda, UFV Sol Dourado UFV5 Ltda, UFV Sol Dourado UFV6 and UFV Sol Dourado UFV7 Ltda. The so-called "SOL Dourados" were incorporated in 2022.

Interproj - Intertechne Desenvolvimento de Projetos Ltda has a 50% interest in ISBG - Intertechne - Sistechne Participações em Projetos de Biogás Ltda., (a jointly controlled business) and ISBG has a 70% interest in Itajaí Biogás e Energia S.A. Information from ISBG and Itajaí Biogás is not being consolidated because Intertechne does not hold control and power, as per CPC 36 - Consolidated Statements, since the bylaws of the investee provide for a minimum approval quorum of 75% to 80% of shareholders for decision-making and relevant matters.

Corporate Name	Headquarters	Name used	Shareholding - %	
			Direct	Indirect
ISBG - Intertechne - Sistechne Participações em Projetos de Biogás Ltda	Brazil	ISBG	-	50.00%
Itajaí Biogás e Energia S.A.	Brazil	Biogás	-	70.00%

Cash flows statement for the years ended December 31, 2022 and 2021.

In thousands of reais.

	Parent Company		Consolidated	
	2022	2021	2022	2021
Cash flow from operating activities				
Net income before income tax	13,825	18,214	14,219	22,001
Adjustments				
Depreciations and amortizations	5,114	4,726	5,011	4,960
Asset write-off	468	2	612	30
Balance sheet conversion adjustment	-	-	752	121
Equity method result	(1,679)		1,305	348
Accrued interest on loans and financing	(145)	(296)	(651)	201
Interest on leases	336	392	336	392
	17,119	15,474	21,614	28,053
Decrease (increase) in operating assets:				
Trade accounts receivable	5,284	(11,177)	6,072	(10,957)
Related parts	1,286	1,811	(516)	303
Recoverable taxes	1,911	256	1,985	293



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº
TRANSLATION No. 123120

LIVRO Nº
BOOK No. 325

FOLHA Nº
PAGE No. 6

Anticipated expenses	(235)	(2,266)	(235)	(2,266)
Advances	(172)	343	(172)	563
Other assets	(2,618)	75	6,158	(11,057)
	5,456	(10,958)	13,232	(23,121)
Increase (decrease) in operating liabilities:				
Suppliers	1,648	4,892	1,466	4,896
Tax and fiscal obligations	(8,573)	(1,732)	(13,375)	(1,593)
Social and labor obligations	2,795	2,747	2,760	2,801
Related parts	284	-	(375)	-
Other obligations	878	(2,076)	1,197	(1,691)
Advances from customers	(2,272)	(768)	(2,272)	(808)
Dividends payable	(7,072)	-	(7,072)	3,605
	(12,312)	3,063	(17,671)	3,605
Net cash from operating activities	10,263	7,579	17,175	8,537
Cash flow from investing activities				
Financial investments	(9,100)	87	(9,100)	87
Investment applications	580	10	497	(530)
Dividends received	7,078	-	-	-
Investments to fixed and intangible assets	(3,439)	(3,021)	(3,450)	(3,283)
Net cash (invested) in investment activities	(4,881)	(2,924)	(12,053)	(3,726)
Cash flow from financing activities				
Borrowings and financing	4,591	9,614	4,591	9,614
Loan and financing payments	(9,058)	(7,545)	(9,058)	(7,545)
Payment of interest on loans and financing	165	356	165	356
Payment of lease liability	(4,221)	(3,299)	(4,221)	(3,299)
Distributed dividends	(3,834)	(2,627)	(3,834)	(2,627)
Capital increase (decrease)	-	190	-	190
Net cash (invested) in financing activities	(12,357)	(3,311)	(12,357)	(3,311)
Net increase (decrease) in cash and cash equivalents	(6,975)	1,344	(7,235)	1,500
Cash and cash equivalents				
At the beginning of the year	8,121	6,777	8,516	7,016
At the end of the year	1,146	8,121	1,281	8,516
Net increase (decrease) in cash and cash equivalents	(6,975)	1,344	(7,235)	1,500

The explanatory notes are an integral part of these financial statements.

Explanatory notes to the individual and consolidated financial statements on December 31, 2022 and 2021.
(Values expressed in thousands of Reais)

b) Functional currency and presentation currency.

The individual and consolidated financial statements are presented in reais, which is the main currency of the economic environment in which the Company operates ("functional currency"), and when the currency is different from the functional currency of presentation of the financial statements, these are translated to the real (BRL) on the closing date.

3. Main accounting policies.

The main accounting policies adopted for the preparation of these individual and consolidated statements were applied in the year and comprise:-

a) Cash and cash equivalents.

The Company's and its subsidiaries' cash comprises cash and available bank deposits. Cash equivalents are financial investments that are readily convertible into a known amount of cash and that are subject to an insignificant risk of changes in value. Cash equivalents are normally held for the purpose of meeting short-term cash commitments.

b) Trade accounts receivable.

Correspond to amounts receivable from customers for providing services in the normal course of the Company's activities. Accounts receivable are recognized in the balance sheet at the nominal value of the



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 7

securities representing these credits and measurement values measured in accordance with the contractual provision to the extent of the provision of services, which bonds will be issued later, plus monetary or exchange variations, when applicable, deducted from the reduction account for bad debts to cover possible losses in the realization of these credits.

i) Expected losses for doubtful accounts - IFRS 9.

Loss reduction accounts, when applicable, are constituted based on the history of payments accompanied by an analysis of the current situation.

The present value calculation did not result in relevant amounts, which is why it was not accounted for.

c) Related parties.

Recorded at the par value of the securities representing these obligations, plus exchange variations, when applicable, incurred up to the end of the year.

d) IFRS 16/CPC 6 Leases.

The IFRS 16/CPC 06 (R2) standard aims to unify the lease accounting model, requiring lessees to recognize the liabilities assumed in return for the respective right-of-use assets for all lease agreements in which they are within the scope of the standard, unless they are framed by some type of exemption.

The adoption of IFRS 16 standard brought some changes in the way of accounting for the fixed portion of rents classified as leasing. Future lease commitments are recognized as liabilities, with a corresponding entry to the right of use, which is recognized as an asset. As a result, rent/vehicle expenses are replaced by interest on the lease liability and by the depreciation of the right of use. Thus, when compared to the CPC 06 model, IFRS 16 generates a positive effect on EBITDA, since rents are reclassified from operating expenses to depreciation expenses and financial expenses.

e) Investments

Investments in subsidiaries in the financial statements are recorded and valued using the equity method, and recognized in profit or loss as operating income or expense, based on the financial statements of the subsidiaries prepared on the same date. The equity interest in the subsidiaries is presented in the statement of income of the parent company as equity equivalence, representing the net profit attributable to shareholders of subsidiaries.

f) Fixed Assets.

Fixed assets are valued at acquisition cost, less accumulated depreciation and accumulated impairment losses, when necessary.

Depreciation is recognized based on prevailing tax rates and calculated using the straight-line method, not causing relevant impacts, when taking into account the estimated useful life of the assets.

An item of fixed assets is derecognized when sold or when no future economic benefit is expected from its use or sale. Any gain or loss resulting from the disposal of the asset (calculated as the difference between the book value of the asset) is included in the income statement, in the year in which the asset is derecognized.

g) Intangible.

The intangible asset comprises the software and the "Intertechne" trademark. Software is measured at acquisition cost and is subsequently deducted from amortization, which is recognized in the income statement. Amortization is calculated using the straight-line method over the expected life of the software. The trademark is registered at the value of the 2007 appraisal report.

h) Current and non-current liabilities.

Current and non-current liabilities are stated at known or estimated amounts, plus, when applicable, the corresponding financial charges and monetary and/or exchange variations incurred up to the balance sheet date.

i) Loans and financing.



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 8

Recognized at fair value, upon receipt of funds, net of transaction costs, where applicable, plus charges, interest and monetary and exchange variations, as contractually provided, incurred up to the balance sheet dates.

j) Suppliers.

Stated at known or estimated amounts, plus corresponding charges and monetary and exchange variations incurred, when applicable, and represent obligations payable for products or services acquired from suppliers in the ordinary course of business for the Company and its subsidiaries.

k) Provisions.

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources will be required to settle the transaction and a reliable estimate of the amount can be made.

l) Salaries and social charges.

Represented by salaries and benefits and respective taxes and contributions.

m) Income tax and social contribution on profit.

In accordance with current Brazilian law, the nominal income tax rate is 15% on adjusted accounting income, plus an additional 10% for amounts greater than BRL 240,000. The social contribution is calculated at the rate of 9% on income for the year, adjusted for legal additions and exclusions.

n) Expenses.

Expenses are determined on an accrual basis.

o) Operating revenue.

Revenue from contracts is recognized taking into account the stage of execution of each contract on the base date of the financial statements. The method used to determine the stage of execution of the services is the incurred cost of the project, which considers the proportion between the costs incurred with the services performed so far and the total costs budgeted for each contract. The obligation related to billing higher than appropriated revenues and the service not yet performed is presented as a contra entry to the current asset reduction account "Billed and not revenue", which records amounts receivable from projects, whose billing is lower than appropriated revenue.

The other contracts have their revenues recognized when invoiced, and their cost ratio is fairly equivalent.

The Company performs an assessment of the objective of the business model in which a financial asset is held in the portfolio because this better reflects the way in which the business is managed and the information is provided to Management.

p) Financial and derivative instruments.

Operations with derivative financial instruments, contracted by the Company, are summarized in swaps, exclusively aimed at protecting against foreign exchange risks associated with foreign currency variation exposures. The fair value of derivative financial instruments is calculated by the Company's management based on information on each contracted operation and on the respective market information on the closing dates of the financial statements, such as interest and exchange rates.

The Company performs an assessment of the objective of the business model in which a financial asset is held in the portfolio because this better reflects the way in which the business is managed and the information is provided to Management..

Financial Assets - Subsequent Measurement and Profit and Loss.

Financial assets at VJR	These assets are subsequently measured at fair value. Net income including interest or dividend income is recognized in income.
Financial assets at amortized cost	These assets are subsequently measured at amortized cost using the effective interest rate method. Amortized cost is reduced by impairment losses. Interest income, exchange gains and losses and impairment are recognized in income. Any gain or loss on derecognition and recognition in profit or loss.



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº
TRANSLATION No. 123120

LIVRO Nº
BOOK No. 325

FOLHA Nº
PAGE No. 9

Debt instruments to VJORA	These assets are subsequently measured at fair value. Interest income calculated using the effective interest method, foreign exchange gains and losses and impairment are recognized in income. Other net income is recognized in ORA. On derecognition, the accumulated result in ORA is reclassified to the result
Equity instruments to VJORA	These assets are subsequently measured at fair value. Dividends are recognized as a gain in income, unless the dividend clearly represents a recovery of part of the cost of the investment. Other net income is recognized in OCI and is never reclassified to income.

q) New accounting practice standards.

The new and amended standards and interpretations that are effective as of January 1, 2022 did not impact the Company's financial statements. In 2023, Management will evaluate the possible impacts of the new accounting standards, if applicable.

4. Main judgments and sources of uncertainty in estimates.

In the application of accounting policies, the management of the Company and its subsidiaries make judgments and prepare estimates regarding the book values of assets and liabilities that are not easily obtained from other sources. Estimates and related assumptions are based on historical experience and other factors considered relevant. Actual results may differ significantly from these estimates. The main assumptions regarding the future and other main sources of uncertainty in estimates are presented below:-

i) Useful life of fixed assets.

The Company reviews the estimated useful life of fixed assets (Explanatory Note No. 11) annually at the end of each year. The review of the useful life is carried out considering the use of assets, technological changes that have occurred and are in progress, the economic environment in which they operate, planning and other peculiarities of the Company's businesses.

ii) Impairment of assets.

At the end of each fiscal year, the Company and its subsidiaries review the book value of their tangible and intangible assets to determine whether there is any indication that such assets have suffered any impairment loss.

iii) Provision for labor, civil and tax risks

It is defined based on the evaluation and qualification of the risks whose probability of loss is considered probable. This assessment is supported by management's judgment together with its legal advisors, considering case law, decisions at lower and higher levels, the history of any agreements and decisions, the experience of management and legal advisors, as well as other applicable aspects.

5. Cash and cash equivalents.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Cash	43	27	46	27
Banks	35	-	162	308
Financial investments	1,068	8,094	1,073	8,181
Total	1,146	8,121	1,281	8,516

Cash and cash equivalents are significantly represented by current accounts at financial institutions and financial investments at Itaú, Bradesco, Banco do Brasil, Santander and Paraná Banco which substantially refer to bank deposit certificates, remunerated at an average rate of 100% of the Interbank Deposit Certificate (CDI).

6. Financial investments.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Committed operations (a)	9,101	1	9,101	1
Total	9,101	1	9,101	1
Current	1,044	1	1,044	1
Non-current	8,057	-	8,057	-



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 10

(a) Amounts committed as guarantee with Paraná Banco, with redemption terms set for the years 2023 and 2024, remunerated at an average rate of 102% of the Interbank Deposit Certificate (CDI).

7. Trade accounts receivable.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Trade accounts receivable	34,959	34,037	40,852	40,719
Accounts receivable from related party (Explanatory Note No. 8)	90	75	79	63
Billable revenues	1,835	7,507	1,835	7,507
Discounted securities	(549)	-	(549)	-
Provisions for expected losses with doubtful accounts	(506)	(506)	(506)	(506)
Total	35,829	41,113	41,711	47,783
Accounts receivable by maturity	Parent Company		Consolidated	
Description	2022	2021	2022	2021
Due	8,237	11,259	8,237	18,126
Overdue				
Up to 30 days	1,826	1,783	2,251	1,783
From 31 to 60 days	1,468	11,492	1,468	11,492
From 61 to 90 days	1,954	163	1,954	163
From 91 to 180 days	3,514	644	3,514	644
From 181 to 360 days	7,174	1,392	7,174	7,182
More than 360 days	10,876	7,379	16,333	7,182
Subtotal	35,049	34,112	40,931	40,782

The highest concentration of overdue amounts is with 2 Company's customers, and these amounts are under negotiation and expected to be received in 2024. Relevant receipts from these customers have also occurred in recent years, including in 2022. Management analyzes the overdue bills portfolio in relation to the flow of receipts incurred and the forecast of renegotiations and concluded that there are no risks of creating a provision. In 2022, accounts receivable securities were written off in the amount of BRL 87, with an impact on the income for the year (BRL 371 in 2021).

8. Related parts.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Interproj - Intertechne Desenv. Proj. Ltda.	11	12	-	-
Sistechne - Intertechne Sistemas S.A	79	63	79	63
Total Accounts Receivable (Explanatory Note No. 7)	90	75	79	63
Itajai Biogás e Energia	-	18	-	-
Intertechne Consultores S.A - Argentina	-	23	-	-
Other related parties	-	-	-	18
Current assets	-	41	-	18
ISBG - Intertechne - Sistechne Participações em Projetos de Biogás Ltda.	1,933	2,379	2,297	2,379
TPC Consortium	59	59	59	59
Other related parties	93	-	676	-
Irtenechne Consultores S.A.- Guatemala	228	1,120	-	-
Intertechne Consultores S.A - Peru	8	8	-	-
Non-current assets	2,321	3,566	3,032	2,438
Interproj - Intertechne Desenvolvimento de Projetos Ltda	1,678	1,014	-	-
Interoart - Intertechne Participações S.A	-	380	5	380
Non-current liabilities	1,678	1,394	5	380

The Company has contracts with these companies for the provision of engineering services and other loan agreements. Transactions with related parties were carried out in dollars, quetzals, novo sol, Argentine pesos, euros and BRL, and were carried out under normal market conditions.

9. Recoverable taxes.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
IRRF (a)	990	746	990	746



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 11

CSLL	579	1.252	579	1.252
Cofins	1.612	540	1.612	540
IRPJ	189	2.982	190	2.982
PIS	353	119	353	119
Other taxes	6	1	149	219
Total	3.729	5.640	3.873	5.858

(a) The balance of the highest withholding income tax refers to the balance of IRRF withheld abroad, thus generating a negative balance of IRPJ, which will be refunded in 2023.

10. Anticipated expenses.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Insurance Premiums	142	182	142	182
Software maintenance	4.247	3.972	4.247	3.972
Total	4.389	4.154	4.389	4.154

11. Investments.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Argentina Branch	93	164	-	-
Bolivia Branch	103	568	-	-
Peru Branch (*)	-	34	-	-
Interproj - INTT	3.421	8.177	-	-
Other investments	-	-	5	182
Non-current assets	3.617	8.943	5	182
Guatemala Branch	1.137	1.236	-	-
ISBG - INTT	-	-	1.802	-
Non-current liabilities	1.137	1.236	1.802	-

(*) Operations in Peru ended in 2023 and the Company has already started the formalities for closing the Branch.

11.1. Information about investees.

Investee	Shareholders' Equity in 2022	Profit/(loss) for the year	(%) Shareholding	Equity equivalence	Exchange variation
Parent Company					
Argentina Branch	93	(24)	100.00%	(24)	(47)
Bolivia Branch	103	(585)	100.00%	(585)	700
Peru Branch	-	(34)	100.00%	(34)	-
Interproj - INTT	3.421	2.322	100.00%	2.322	-
Non-current assets	3.617	1.679		1.679	653
Guatemala Branch	(1.137)	-	100%	-	99
Non-current liabilities	(1.137)	-		-	99
Total	2.480	1.679		1.679	752
Consolidated					
ISBG - INTT (*)	3.603	1.895	50.00%	1.305	-
Non-current liabilities	3.603	1.895		1.305	-

(*) Equity equivalence recorded in the year was calculated considering conditions agreed between the shareholders.

11.2. Investment movement.

Description	Argentina	Bolivia	Peru	InterProj	Guatemala	Total
Parent Company						
Balance in 2020	368	521	592	(556)	(893)	32
Equity equivalence	(344)	9	(549)	8.704	(256)	7.564
Exchange variation	186	38	(9)	-	(96)	121
Other transactions	(48)	-	-	29	9	(10)
Balance in 2021	164	568	34	8.177	(1.236)	7.707
Equity equivalence	(24)	(585)	(34)	2.322	-	1.679
Exchange variation	(47)	700	-	-	99	752



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
 TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
 Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 12

Dividends	-	-	-	(7.078)		(7.078)
Other transactions	-	(580)	-	-	-	(580)
Balance in 2022	93	103	-	3.421	(1.137)	2.480

On February 22, 2021, through the investee Interproj - Intertechne Desenvolvimento de Projetos Ltda., the shares and rights to implement and operate the photovoltaic generating plants Solar Irece Ltda. and Solar Irece 3 SIR3 Ltda.

The consolidated balance of investments refers to the investments of the investee Interproj - Intertechne Desenvolvimento de Projetos Ltda. in the company ISBG-Intertechne - Sistechne Participações em Projetos de Biogás Ltda.

Consolidated	ISBG	Total
Balance in 2021	-	-
Equity equivalence	(1.305)	(1.305)
Other transactions	(497)	(497)
Balance in 2022	(1.802)	(1.802)

12. Fixed assets.

Description	Depreciation rate	Cost	2022 Depreciation	Net	2021 Net
Parent Company					
Computers and Peripherals	20%	16.614	(10.741)	5.873	4.111
Furniture and utensils	10%	3.785	(3.270)	515	818
Facilities	10%	995	(852)	143	228
Vehicles	20%	351	(351)	-	-
Improvement in third-party properties	(*)	830	(797)	33	-
Telephone set	10%	3	-	3	3
Machines and equipment	10%	565	(131)	434	490
Total		23.143	(16.142)	7.001	5.650
Consolidated					
Computers and Peripherals	20%	16.683	(10.809)	5.874	4.133
Furniture and utensils	10%	3.824	(3.281)	543	847
Facilities	10%	995	(852)	143	228
Vehicles	20%	505	(444)	61	88
Improvement in third-party properties	(*)	830	(797)	33	-
Telephone set	10%	3	-	3	3
Machines and equipment	10%	565	(132)	433	489
Total		23.405	(16.315)	7.090	5.788

(*) The depreciation criterion is straight-line and follows the term of the property lease agreements, ranging from 02 to 05 years.

12.1. Cost changes.

Description	2021	Additions	Written off	2022
Parent Company				
Computers and Peripherals	13.432	3.242	(60)	16.614
Furniture and utensils	3.986	147	(348)	3.785
Facilities	986	12	(3)	995
Vehicles	408	-	(57)	351
Improvement in third-party properties	792	38	-	830
Telephone sets	3	-	-	3
Machines and equipment	565	-	-	565
Total	20.172	3.439	(468)	23.143
Consolidated				
Computers and Peripherals	13.615	3.242	(174)	16.683
Furniture and utensils	4.065	148	(389)	3.824
Facilities	992	13	(10)	995
Vehicles	554	8	(57)	505
Improvement in third-party properties	792	38	-	830
Telephone set	3	-	-	3



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 13

Machines and equipment	564	1	-	565
Total	20,585	3,450	(630)	23,405
Description	2020	Additions	Written off	2021
Parent Company				
Computers and Peripherals	10,706	3,011	(285)	13,432
Furniture and utensils	3,988	9	(11)	3,986
Facilities	985	1	-	986
Vehicles	407	1	-	408
Improvement in third-party properties	792	-	-	792
Telephone set	3	-	-	3
Machines and equipment	565	-	-	565
Total	17,446	3,021	(296)	20,172
Consolidated				
Computers and Peripherals	10,756	3,151	(292)	13,615
Furniture and utensils	4,007	69	(11)	4,065
Facilities	985	7	-	992
Vehicles	523	49	(18)	554
Improvement in third-party properties	792	-	-	792
Telephone set	3	-	-	3
Machines and equipment	557	7	-	564
Total	17,623	3,283	(321)	20,585

12.2. Changes in accumulated depreciation in 2022.

Description	2021	Additions	Written off	2022
Parent Company				
Computers and Peripherals	(9,321)	(1,477)	57	(10,741)
Furniture and utensils	(3,168)	(362)	260	(3,270)
Vehicles	(408)	-	57	(351)
Improvement in third-party properties	(792)	(5)	-	(797)
Facilities	(758)	(94)	-	(852)
Machines and equipment	(75)	(56)	-	(131)
Total	(14,522)	(1,994)	374	(16,142)

Consolidated				
Computers and Peripherals	(9,482)	(1,512)	185	(10,809)
Furniture and utensils	(3,218)	(369)	306	(3,281)
Vehicles	(466)	(35)	57	(444)
Improvement in third-party properties	(792)	(5)	-	(797)
Facilities	(764)	(94)	6	(852)
Machines and equipment	(75)	(57)	-	(132)
Total	(14,797)	(2,072)	554	(16,315)
Description	2020	Additions	Written off	2021
Parent Company				
Computers and Peripherals	(8,699)	(907)	285	(9,321)
Furniture and utensils	(2,781)	(394)	7	(3,168)
Vehicles	(407)	(1)	-	(408)
Improvement in third-party properties	(792)	-	-	(792)
Facilities	(659)	(99)	-	(758)
Machines and equipment	(19)	(56)	-	(75)
Total	(13,357)	(1,457)	292	(14,522)
Consolidated				
Computers and Peripherals	(8,716)	(1,051)	285	(9,482)
Furniture and utensils	(2,783)	(442)	7	(3,218)
Vehicles	(430)	(36)	-	(466)
Improvement in third-party properties	(792)	-	-	(792)
Industrial facilities	(659)	(105)	-	(764)
Machines and equipment	(19)	(56)	-	(75)
Total	(13,399)	(1,690)	292	(14,797)

13. Intangible.



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 14

Description	Amortization rate	Cost	2022		2021
			Amortization	Net	Net
Parent Company					
Software	20%	20,194	(20,191)	3	129
Trademarks and patents	20%	6,267	-	6,267	6,267
Total		26,461	(20,191)	6,270	6,396
Consolidated					
Software	20%	20,194	(20,191)	3	140
Trademarks and patents	20%	6,267	-	6,267	6,267
Total		26,461	(20,191)	6,270	6,407

The current balance of intangible assets corresponds to software licenses, measured at acquisition cost.

13.1. Cost changes.

Description	2021	Additions	Written off	2022
Parent Company				
Software	20,194	-	-	20,194
Trademarks and patents	6,267	-	-	6,267
Total	26,461	-	-	26,461
Consolidated				
Software	20,206	-	(12)	20,194
Trademarks and patents	6,267	-	(24)	6,267
Total	26,473	-	(12)	26,461
Description	2020	Additions	Written off	2021
Parent Company				
Software	20,218	-	(24)	20,194
Trademarks and patents	6,267	-	-	6,267
Total	26,485	-	(24)	26,461
Consolidated				
Software	20,232	-	(26)	20,206
Trademarks and patents	6,267	-	-	6,267
Total	26,499	-	(26)	26,473

13.2. Changes in accumulated amortization.

Description	2021	Additions	Written off	2022
Parent Company				
Software	(20,065)	(126)	-	(20,191)
Total	(20,065)	(126)	-	(20,191)
Consolidated				
Software	(20,066)	(125)	-	(20,191)
Total	(20,066)	(125)	-	(20,191)
Description	2020	Additions	Written off	2021
Parent Company				
Software	(19,690)	(400)	25	(20,065)
Total	(19,690)	(400)	25	(20,065)
Consolidated				
Software	(19,690)	(401)	25	(20,066)
Total	(19,690)	(401)	25	(20,066)

In 2007, the Company recorded the value of its trademark, through studies carried out by a specialized Company, which took into account the Company's presence in the market, its tradition and notorious quality over more than 21 years, and was calculated, in a completely conservative way for the trademark, the total value of BRL 6,267.

The operation in question was only carried out with the support of the Federal Revenue Service, through Consultation Solution No. 415 of December 8, 2006, with regard to tax consequences and was duly accepted and carried out by the responsible government agency, which that is, the Board of Trade of the State of Paraná (body subordinate to the National Department of Commerce Registration of the Ministry of Industry and Commerce Development).



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 15

The Company's management and its legal advisors understand that such facts corroborate the lack of legal prohibition on the revaluation of intangible assets, as well as the regularity and veracity of the procedure adopted by the Company, regardless of any accounting understandings, without the force of law, as expressed in Accounting Standard and Procedure (NPC) No. 24, "Revaluation of assets". Issued by the Institute of Independent Auditors of Brazil - Ibracon and more recently by Technical Pronouncements CPC No. 27 - Fixed Assets and No. 4 - Intangible Assets.

14. Other assets.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Anticipated expenses	18	116	18	74
Deposits and rents	1,336	256	1,336	256
Judicial deposits	204	243	204	
Other accounts receivable	28	28	1,151	906
Rents receivable	452	392	452	
Amount receivable - sale of equity interest (*)	-	-	2,885	12,406
Other credits (**)	1,615	-	1,614	-
Total	3,653	1,035	7,661	13,642
Current	3,074	1,035	7,082	10,757
Non-current	579	-	579	2,885

(*) Amount receivable arising from the sale of quotas and exploration rights of Solar Irece Ltda and Solar Irece 3 SIR3 Ltda. in 2021. The maximum contractual forecast for receiving the long-term amounts is June 30, 2024, but the expectation is that the receipt will be brought forward to 2023, due to orders authorizing the commercial operation of the Irece complex, thus the credit is registered in current assets.

(**) Amount substantially composed of balances receivable from consortia abroad for the start of operations, which should be received during the year 2023.

15. Loans and financing.

Parent Company and Consolidated.

Type/Institution	% Average Interest p.a.	Guarantee	Maturity	Parent Company		Consolidated	
				2022	2021	2022	2021
Banco Daycoval Leasing	14.0752%	The good itself	2023	1,285	-	1,285	-
Banco Daycoval Leasing	6.0%	The good itself	2023	1,232	-	1,232	-
Banco Daycoval Leasing	6.0%	The good itself	2022	-	69	-	69
Banco Bradesco Leasing	6.0%	The good itself	2023	122	317	122	317
ACC Exchange Contract - Bradesco	5.85%	Letter of guarantee	2018 to 2021	-	141	-	141
Loans abroad	Exchange variation + 6.0%	The good itself	2022	-	-	5,841	6,347
Banco Daycoval Leasing	8.6416%	The good itself	2023	151	1,007	151	1,007
Banco Daycoval Leasing	8.1472%	The good itself	2023	219	629	219	629
Banco Daycoval Leasing	12.7464%	The good itself	2023	310	867	310	867
Banco Daycoval Leasing	14.0841%	The good itself	2025	922	-	922	-
ACC Exchange contract - Itaú	4.8%	Letter of guarantee	2022	-	4,152	-	4,152
ACC Exchange contract - BB	4.8%	Letter of guarantee	2022	-	1,506	-	1,506
Total				4,241	8,688	10,082	15,035



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 16

Current				2,877	8,196	8,718	14,543
Non-current				1,364	492	1,364	492

Loans were taken for the purpose of working capital, while leasing was exclusively for the acquisition of software and hardware. The Company is up to date with the fulfillment of all contractual obligations related to these loans/financing. CDC loan agreements result from advances in receipt of services already performed. The contracts do not have restrictive clauses for the maintenance of economic and financial indicators (financial covenants).

16. Suppliers.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Service providers	10,505	8,983	10,896	9,555
Miscellaneous suppliers	2,830	2,676	2,829	2,676
Collaborating suppliers	84	113	84	113
Material suppliers	21	20	21	20
Total	13,440	11,792	13,830	12,364

17. Tax and fiscal obligations.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
IRRF	951	698	951	698
ISS	373	382	373	382
CSLL	-	799	-	841
IRPJ	-	2,085	-	2,209
Other contributions	131	301	264	388
Total	1,455	4,265	1,588	4,518

18. Social and labor obligations.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Salaries and wages	4,230	2,442	4,262	2,471
Vacation provisions	2,958	2,404	2,958	2,424
Provisions for vacation charges	1,082	850	1,082	850
INSS - payroll	1,400	995	1,400	995
FGTS	357	219	357	219
Profit sharing	-	399	-	399
Others	71	-	71	12
Total	10,104	7,309	10,130	7,370

19. Provision for contingencies.

The provision for contingent liabilities arises from labor claims whose chances of loss are considered probable by the Company's legal advisors, with a probable loss of BRL 225 thousand.

Description	2022	2021
Labor	225	225
Total	225	225

Based on the opinion of the Company's legal advisors, the actions with a possible possibility of loss add up to the amount of BRL 19,597 (BRL 9,204 in 2021) and comprise labor, tax and civil proceedings, as follows:-

Description	2022	2021
Labor	920	1,296
Tax	18,601	7,832
Civil	76	76
Total	19,597	9,204

20. Dividends payable.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Dividends payable	1,815	8,887	1,815	8,887
Total	1,815	8,887	1,815	8,887



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 17

The balance of dividends payable on December 31, 2022, refer to dividends and the provision for the year 2022.

21. IFRS16/CPC 06(R2) Leases.

	Effective Period		Discount rate	
	2022	2021	2022	2021
Contract				
Curitiba office	120 months	120 months	6% p.a.	6% p.a.
São Paulo office	60 months	60 months	6% p.a.	6% p.a.
Rio de Janeiro office	Not determined	Not determined	6% p.a.	6% p.a.
Porto Alegre office	48 months	48 months	6% p.a.	6% p.a.
Salvador office	48 months	48 months	6% p.a.	6% p.a.
Total				

Description	Right-of-use asset Parent Company and Consolidated		Lease Liability Parent Company and Consolidated	
	2022	2021	2022	2021
Balances on January 1st	5,687	8,556	6,843	9,750
Depreciation expenses	(3,368)	(2,869)	-	-
Expenses with Interest	-	-	336	392
Contracts signed in the fiscal year	1,559	-	1,559	-
Payments			(4,221)	(3,299)
Balances on December 31	3,878	5,887	4,517	6,843
Current	-	-	4,305	3,580
Non-current	3,878	5,687	212	3,263

22. Advance payments from customers.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Advances from customers	1,725	3,997	1,725	3,997
Total	1,725	3,997	1,725	3,997

23. Deferred taxes.

a) Deferred taxes.

Consolidated deferred taxes occur due to the option of the investee Interproj - Intertechne Desenv. Proj Ltda tax revenues on a cash basis, so there is a difference between the taxable event and its respective accounting recognition of revenues.

Description	12/31/2022.	12/31/2021.
CSSL deferred on revenue	23	990
IRPJ Deferred on revenue	227	2,748
Total deferred tax liability	250	3,738

24. Shareholders' Equity.

On December 31, 2022, the Company's share capital consisted of 17,969,200 common shares, all registered with no par value.

The distribution of shares is shown as follows:-

Description	Stocks	Amount BRL	%
Interpart - Intertechne Participações S A	16,172	16,172	90
G3INTT Participações S A	1,797	1,797	10
Total	17,969	17,969	100

The Company's bylaws determine that 5% of net income will be applied to the constitution of the legal reserve, as provided for in article 193 of Law No. 6.404/76 of Joint Stock Companies, up to the limit of 20% of the paid-up share capital. In 2022, a legal reserve of BRL 726 was constituted (BRL 404 in 2021).

The Company's Bylaws ensure a minimum annual dividend corresponding to 25% of net income, adjusted by increases or decreases in reserves, as defined by the Brazilian Corporate Law and the Company's Bylaws. In 2022, the amount of BRL 1,815 was proposed as minimum dividends (BRL 2,019 in 2021).



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 18

Based on the Bylaws and the results for the year ended December 31, 2020, Management proposed the distribution of dividends in the year 2021 in the amount of BRL 1,283 through a meeting of the 13th Ordinary General Meeting on June 10, 2021, and from this amount, BRL 675 had already been provisioned as mandatory minimum dividends in the 2020 fiscal year and BRL 608 was recorded in 2021.

Based on the Bylaws and the results for the year ended December 31, 2021, management proposed the distribution of dividends in 2022 in the amount of BRL 4,038 through a meeting of the 14th Ordinary General Meeting on June 5, 2022, and from this amount, BRL 2,019 had already been provisioned as mandatory minimum dividends in 2021 and BRL 2,019 was recorded in 2022.

On June 30, 2021, the Company's capital was paid in in the amount of BRL 190.

From the result of the remaining fiscal year, allocations and distributions are constituted to the profit retention reserve. In 2022, the amount of BRL 4,721 was constituted (BRL 12,907 in 2021).

25. Net operating revenue.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Internal market revenues	154,953	133,575	156,765	135,284
Foreign market revenues	55,776	22,990	55,776	22,990
Total	210,729	156,565	212,541	158,274
Income Tax	(17,350)	(14,591)	(17,350)	(14,591)
Total	193,379	141,974	195,191	143,683

26. Costs and expenses by nature.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Staff	(54,888)	(44,046)	(55,569)	(44,062)
Contracted services	(94,361)	(73,225)	(95,254)	(73,445)
Rent and materials for use and consumption	(3,997)	(2,843)	(3,997)	(2,708)
Travels	(3,794)	(3,086)	(3,794)	(3,099)
Depreciations and amortizations	(5,486)	(4,974)	(5,543)	(4,974)
Maintenance	(9,950)	(5,668)	(9,950)	(5,668)
Miscellaneous taxes and fees	(552)	(487)	(563)	(491)
Other expenses (income)	(604)	(24)	(1,457)	(2,558)
Total	(173,632)	(134,353)	(176,127)	(137,005)
Classified as:				
Service costs	(130,605)	(104,351)	(131,340)	(104,665)
Administrative and commercial expenses	(43,027)	(30,002)	(44,787)	(32,340)
Total	(173,632)	(134,353)	(176,127)	(137,005)

27 Net financial result.

Description	Parent Company		Consolidated	
	2022	2021	2022	2021
Revenues				
Financial investments	1,176	334	1,179	335
Active monetary and exchange variations	7,717	11,970	7,836	11,970
Positive Interest	1	-	1	-
Others	153	112	193	115
Total	9,047	12,416	9,209	12,420
Expenses				
Negative Interest	(540)	(775)	(545)	(775)
Discounts given	(302)	(1)	(302)	(1)
Negative monetary and exchange variations	(12,922)	(9,441)	(12,922)	(9,441)
Bank	(4,995)	(1,141)	(4,997)	(1,141)
Others	(61)	(27)	(114)	(371)
Total	(18,820)	(11,385)	(18,880)	(11,729)
Total	(9,773)	1,031	(9,671)	691

28. Other (expenses) and income.

	Parent Company	Consolidated
--	----------------	--------------



REPÚBLICA FEDERATIVA DO BRASIL

ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 19

Description	2022	2021	2022	2021
Rental income (*)	3,406	3,530	3,406	3,530
Expenses refund (*)	852	612	852	612
Occasional income	12	-	12	-
Disposal of equity interest (**)	-	-	1,287	12,982
Non-operating income	1,092	739	1,092	739
Write-off bad debts	(126)	(372)	(126)	(372)
Public services	(1,186)	(1,087)	(1,186)	(1,087)
Insurance	(620)	(499)	(620)	(499)
Non-deductible	(1,171)	(381)	(1,171)	(381)
Other (expenses) and income	(887)	(544)	2,585	(544)
Total	1,372	1,998	6,131	14,980

(*) Amounts arising from the sublease of the property registered in the right-of-use asset, and

(**) Due to the sale of the equity interest and exploration rights of the indirect subsidiaries Solar Irece Ltda and Solar Irece 3 SIR3 Ltda., the amount of BRL 12,892 was recognized in the year 2021 as a result of the sale of the stake. The total amount of the disposal is represented by BRL 14,424. Considering that the Company had not yet complied with the obligation of performance of clauses of the purchase and sale agreement, the amount of BRL 1,442 that would be recognized in profit or loss as revenue only when contractual obligations are met was not recorded. In 2022, the amount of BRL 1,287 refers to the proceeds from the sale at Interproj under Solares Irecê and Irecê I, with variation of the value initially foreseen.

29. Income tax and social contribution.

Description	2022	2021
Profit before taxes	13,025	10,958
Non-deductible general expenses	1,297	952
License extension (empresa cidadã)	7	2
Depredations, not deductible	4,930	1,061
Amortization of leasing installments	(5,937)	(1,821)
Equity equivalence	(1,679)	(308)
Unpaid exchange variation	5,388	(2,191)
Calculation basis	17,031	8,653
Income Tax 15%	2,555	1,298
Income Tax 10%	1,679	841
Social Contribution 9%	1,533	799
(-) Empresa Cidadã Program and PAT	(4)	(54)
Income tax and social contribution	5,763	2,884

The Company recognized the revenue and its respective tax effects in income, arising from an engineering services contract. The consolidated information was not presented due to the non-significant variation.

30. Financial Instruments.

The Company's financial instruments are recorded in equity accounts on December 31, 2022 at values close to the market on that date. The management of these instruments is carried out through operational strategies, aiming at liquidity, profitability and security. The control policy consists of permanent surveillance of contracted rates in comparison with average market rates.

According to their nature, financial instruments may involve known or unknown risks, being important, in the Company's best judgment, the potential assessment of risks. Thus, there may be risks with or without guarantees depending on circumstantial or legal aspects. The main market risk factors that may affect the Company's business are presented below:-

a) Credit risk.

The Company's sales policy is closely linked to the level of credit risk it is willing to accept in the course of its business. The diversification of its receivables portfolio, the selectivity of its customers, as well as the monitoring of sales financing terms by business segment and position limits are procedures adopted in order to minimize any problems of default on its accounts receivable.



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 20

b) Interest rate risk.

This risk arises from the possibility of the Company incurring losses due to fluctuations in interest rates, which increase financial expenses related to loans and financing raised in the market. The Company has not agreed, for all loan and financing contracts, derivative contracts to "hedge/swap" against this risk. However, it continuously monitors market interest rates in order to assess the eventual need to contract derivatives to protect against the risk of volatility in these rates.

c) Exchange rate risk.

It arises from the possibility of losses due to fluctuations in exchange rates, which increase liabilities arising from loans and purchase commitments in foreign currency or which reduce assets arising from amounts receivable in foreign currency.

31. Remuneration of key management personnel.

The remuneration paid or payable for services to key management personnel, including statutory directors and directors, is represented by fees and gratuities that reached BRL 4,803 on December 31, 2022, according to the 113th Ordinary General Meeting (BRL 4,312 in 2021).

32. Insurance coverage (unaudited).

The Company has insurance to safeguard its assets, in an amount considered by its managers to be sufficient to cover its risks and possible claims.

33. Subsequent Events.

The administrators common to Interetehne and Sistechne declare as a fact that occurred subsequently the closing date of the fiscal year, which may have a relevant effect on the equity or financial situation of the company or that may cause effects on its future results.

- Merger of Sistechne Intertechne Sistemas S.A. by Intertechne Consultores S.A. on 01/30/2023; and
- Sale of Solares Irece 1 Ltda, Solares Irece 2 Ltda, Solares Irece 4 Ltda and Solares Irece 5 Ltda on 01/23/2023.

The financial statements were audited by Grant Thornton and the content of the Independent Auditor's Report is available for consultation at the Company's headquarters.

Board.

Paulo César Akashi - Chief Executive Officer.

Luiz Fernando Carvalho Teixeira - Financial and Administrative Director.

Carlos Afonso Infante da Câmara Teixeira - Business Development Director.

Francisco Marcio Vilas-Boas Ribeiro - Director of the Oil and Gas Business Unit.

José F. Pinheiro Machado - Director of the Water and Energy Business Unit.

Beatriz Mulinari Pinheiro Machado - Infrastructure Business Unit Director.

Roberto Eugenio Bertol - Technical Director of Water and Energy.

Flavia Viviani Tormena Albertoni - Infrastructure Technical Director.

Ricardo Martins Pinheiro - Director of Mining.

Cristiano Andrade de Alencar - Director of New Energies.

Accountant.

Antonio Ribeiro dos Santos Neto - CRC 1SP258122/O-7.

Legal Advertising.

www.bemparana.com.br-

Point your cell phone camera at the QR Code below and access BEMPARANÁ's Legal Advertising page.

Also access the link: <https://www.bemparana.com.br/publicidade-legal/>-

[QR Code].

[It bears page numbering].



REPÚBLICA FEDERATIVA DO BRASIL
ANTONIO DARI ANTUNES ZHBANOVA
TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL - CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês/English

Matrícula Jucepe nº 406 - CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP: 55.292-210
Fone (55 81) 9692-4697 - e-mail: dari.zhbanova@gmail.com

TRADUÇÃO Nº

TRANSLATION No. 123120

LIVRO Nº

BOOK No. 325

FOLHA Nº

PAGE No. 21

NADA MAIS CONTINHA OU DECLARAVA O PRESENTE DOCUMENTO. EM TESTEMUNHO DO
QUE APUS A MINHA ASSINATURA.
IN WITNESS THEREOF, I SET MY HAND.

São Paulo, 28 de julho de 2023.

São Paulo, July 28, 2023.



ANTONIO DARI ANTUNES ZHBANOVA
Tradutor Público

Reconheço por semelhança a(s) 1 firma(s) de: 112359
ANTONIO DARI ANTUNES ZHBAHOVA
XXXXXXXXXXXXXXXXXXXXXXXX -XXXXXXXXXXXXXXXXXXXXXXXX
São Paulo, 28/07/2023 Sem valor econômico
Em testemunho da Verdade R\$ 8,00
1723105007 MARCELO ANTONIO DOS SANTOS-8935/94

27 TABELIÃO DE NOTAS DA CAPITAL
ALEXANDRE GONÇALVES KASSAMA - Tabelião
AV. SÃO LUIZ, 59 - REPÚBLICA - SÃO PAULO - SP - FONE: (11) 3124-0000 - CEP 01016-001

