



REPÚBLICA FEDERATIVA DO BRASIL  
FEDERATIVE REPUBLIC OF BRAZIL  
ANTONIO DARI ANTUNES ZHBANOVA

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês - Português/English - Portuguese

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 001

I, the undersigned Sworn Translator and Commercial Interpreter, hereby CERTIFY this is the description and faithful translation of a DOCUMENT written in Portuguese, which I translate as follows:

11 Curitiba, Thursday, April 25, 2024 - release 12.390

comercial@bemparana.com.br

Public Notices

Access through the link:

<https://www.bemparana.com.br/publicidade-legal/>

[Logo] BEM PARANÁ

INTERTECHNE

Intertechne – Consultores S.A.

CNPJ (MF) [National Registration of Legal Entities of the Ministry of Finance] 80.378.052/0001-35

Message from the Management

Dear Shareholders, in compliance with the legal and statutory provisions, we hereby submit for your consideration the Financial Statements for the fiscal year ended on December 31, 2023, comprising the Balance Sheet, Income Statement, Statement of Changes in Shareholders' Equity and Cash Flow Statement.

Revenue growth in 2023 was below initial expectations, but was sufficient to maintain the growth trajectory, and enabled better results to be achieved than in 2022. Continuous efforts to expand and diversify the portfolio of clients and services offered sustained the growth achieved.

The hydroelectric generation segment remains limited, mainly to the modernization market. Plans to modernize hydroelectric plants are still underway, with good prospects for 2024. The PCH market is still quite restrictive, with little prospect of a turnaround. The international market (Latin America and Africa) is signaling an upturn in opportunities, with some possibilities in Honduras, Dominican Republic and Ecuador. Even so, Water & Energy accounted for 39% of revenues in 2023 and should remain relevant in 2024. In the New Energies segment, photovoltaic projects were the main focus in 2023, with few opportunities in wind power. Although current energy prices make it difficult to set up new projects, both sources still have great potential to give rise to large projects for the production of Green Hydrogen, which is the subject of growing interest in various economies around the world.

In the area we call Infrastructure, responsible for 18% of revenues in 2023, road projects have become a significant part of the portfolio. Together with the metro-rail and airport projects, we are working successfully with the main concessionaires operating these assets in Brazil.

In the mining segment, which will account for 11% of revenues in 2023, in addition to expanding our services to client Vale S.A., we have started working 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 play an important role, accounting for 21% of Intertechne's revenues in 2023. The Petrochemicals segment is expected to shrink slightly in 2024. Revisions to investment plans and the change of government are likely to delay decision-making and thus effectively reduce opportunities in this segment in 2024.

The incorporation of Sistechne S.A. resulted in the creation of the Management Unit, which continued the current contracts, as well as incorporating two important contracts throughout 2023, with good expectations regarding the results for 2024.

Despite the economic difficulties, inflation and interest rates in Brazil are on a downward trend, and the world's main economies show a certain stability, albeit in an environment of potential armed conflicts in the Middle East, and China with a downward trend in growth. In this context, the Company's Management believes that 2024 will allow it to achieve good results and sustain its growth and replenishment of its backlog.

INDIVIDUAL AND CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2023 AND 2022

Balance Sheets as of December 31, 2023 and 2022

In thousands of Reais

ASSET

Notes	Controller		Consolidated	
	2023	2022	2023	2022
Current asset				



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 002

Cash and cash equivalents	5	8,945	1,146	9,069	1,281
Financial applications	6	2,627	1,044	2,634	1,044
Accounts receivable from clients	7	59,605	35,829	65,118	41,711
Recoverable taxes	9	4,866	3,729	5,021	3,873
Advance expenses	10	4,659	4,389	4,659	4,389
Advances	-	3,441	2,107	3,447	2,107
Other assets	14	1,237	3,074	5,114	7,082
Total current asset		85,380	51,318	95,062	61,487
Non-current asset					
Related parties	8	4,950	2,321	2,011	3,032
Other assets	14	13	579	13	579
Financial applications	6	1,019	8,057	1,019	8,057
Right to use the asset	21	7,311	3,878	7,311	3,878
Investments	11	4,753	3,617	534	5
Fixed assets	12	7,854	7,001	7,888	7,090
Intangible	13	6,311	...6,270..	....6,311...	....6,270.
Total non-current asset		32,211	31,723	25,087	28,911
Total		117,591	83,041	120,149	90,398
<b>LIABILITY AND SHAREHOLDERS' EQUITY</b>					

	Notes	Controller		Consolidated	
		2023	2022	2023	2022
Current liability					
Loans and financing	15	1,939	2,877	7,375	8,718
Suppliers	16	12,388	13,440	12,613	13,830
Tax and fiscal obligations	17	2,157	1,455	2,245	1,588
Social and labor obligations	18	12,307	10,104	12,445	10,130
Advances from clients	22	5,430	1,725	3,915	1,725
Contingency provisions	19	225	225	225	225
Dividends payable	20	14,760	1,815	14,760	1,815
Lease liabilities - right of use	21	2,648	4,305	2,648	4,305
Other obligations	-	363	292	2,874	2,017
Total current liability		52,217	36,238	59,100	44,353
Non-current liability					
Loans and financing	15	16,473	1,364	16,473	1,364
Lease liabilities - right of use	21	4,611	212	4,611	212
Provision for losses on investments	11	3,159	1,137	-	1,802
Related parties	8	2,007	1,678	591	5
Deferred taxes	23	-	-	250	250
Other obligations		193	590	193	590
Total non-current liability		26,443	4,981	22,118	4,223
Shareholders' equity					
Capital stock	24	19,212	17,969	19,212	17,969
Profit reserves	-	21,896	25,376	21,896	25,376
Balance sheet conversion adjustment - investment abroad	-	(2,177)	(1,523)	(2,177)	(1,523)
Total shareholders' equity		38,931	41,822	38,931	41,822
Total liability and shareholders' equity		117,591	83,041	120,149	90,398

The explanatory notes are integral part to the financial statements.

Cash flow statements for the fiscal years ended December 31, 2023 and 2022

In thousands of Reais.



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 003

	Controller		Consolidated	
	2023	2022	2023	2022
Cash flow from operating activities				
Net income before income taxes	28,774	13,025	29,291	14,219
Adjustments	6,360	5,114	6,308	5,011
Depreciation and amortization				
Write-off of assets	67	468	188	642
Balance sheet conversion adjustment	-		(654)	752
Income using the equity method	(10,824)	(1,679)	516	1,305
Accrued interest on loans and financing	581	(145)	176	(651)
Interest on leases	240	336	240	336
	25,198	17,119	36,065	21,614
Reduction (increase) in operating assets:				
	(23,776)	5,284	(23,407)	6,072
Accounts receivable from clients Related parties	(2,629)	1,286	1,021	(576)
Recoverable taxes	1,137	1,911	(1,148)	1,985
Advance expenses	(270)	(235)	(270)	(235)
Advances	(1,334)	(172)	(1,340)	(172)
Other assets	2,403	(2,618)	2,534	6,158
	(26,743)	5,456	(22,610)	13,232
Increase (decrease) in operating liabilities:				
Suppliers	(1,052)	1,648	(1,217)	1466
Tax and fiscal obligations	(4,877)	(8,573)	(5,439)	(13,375)2,7
Social and labor obligations	2,203	2,795	2,315	60
Related parties	329	284	586	(375)
Other obligations	(326)	878	460	1,197
Advance from clients	3,705	(2,272)	2,190	(2,272)
Dividends payable	12,945	(7,072)	12,945	(7,072)
	12,927	(12,312)	11,840	(17,671)
Net cash provided by operating activities	11,382	10,263	25,295	17,175
Cash flow from investment activities				
Financial investments	5,455	(9,100)	5,448	(9,100)
Investment applications	1,224	580	(2,847)	497
Dividends received	9,832	7,078	-	
Additions to fixed and intangible assets	(4,088)	(3,439)	(4,102)	(3,450)
Net cash provided by (used in) investment activities	12,423	(4,881)	(1,501)	(12,053)
Cash flow from financing activities				
Borrowing and financing	20,781	4,591	20,781	4,591
Loan and financing payments	(6,164)	(9,058)	(6,164)	(9,058)
Interest payments on loans and financing	(1,027)	165	(1,027)	165
Payment of lease liabilities	(4,164)	(4,221)	(4,164)	(4,221)
Dividends distributed	(26,675)	(3,834)	(26,675)	(3,834)
Capital increase (decrease)	1,243		1,243	
Net cash (invested) in financing activities	(16,006)	(12,357)	(16,006)	(12,357)
Net increase (decrease) in cash and cash equivalents	7,799	(6,975)	7,788	(7,235)
Cash and cash equivalents				
At the start of the fiscal year	1,146	8,121	1,281	8,516
At the end of the fiscal year	8,945	1,146	9,069	1,281
Net increase (decrease) in cash and cash equivalents	7,799	(6,975)	7,788	(7,235)



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 004

The explanatory notes are integral part to the financial statements.

Statements of changes in shareholders' equity for the fiscal years ended on  
December 31, 2023 and 2022

In thousands of Reais

	(In thousands of Reais)					Total before non- controlling interests	Non-controlling interest	Total
	Capital stock	Profit reserves Legal	Retaining profits	Balance sheet conversion adjustment	Accrued profits			
Balances on December 31, 2021	17,969	2,250	19,698	(2,275)	-	37,642	-	37,642
Dividends distributed	-	-	(2,019)	-	-	(2,019)	-	(2,019)
Result calculated in the fiscal year 2022	-	-	-	-	7,262	7,262	-	7,262
Legal reserve constitution	-	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
Incorporation of capital stock	1,243	-	-	-	-	1,243	-	1,243
Dividends distributed	-	-	(20,876)	-	-	(20,876)	-	(20,876)
Legal reserve constitution	-	-	-	-	23,195	23,195	-	23,195
Mandatory dividends (25% of profit)	-	866	-	-	(866)	-	-	-
Constitution of profit retention reserve	-	-	-	-	(5,799)	(5,799)	-	(5,799)
Balance sheet conversion adjustment	-	-	16,530	-	(16,530)	-	-	-
Balance sheet conversion adjustment	-	-	-	(654)	-	(654)	-	(654)
Balances on December 31, 2023	19,212	3,842	18,054	(2,177)	-	38,931	-	38,931

The explanatory notes are integral part to the financial  
statements.

**Income Statements for the fiscal years ending on December 31, 2023 and 2022**

In thousands of Reais

	Notes	Controller		Consolidated	
		2023	2022	2023	2022
Net operating revenue	25	197,439	193,379	200,809	195,191
Costs of services and goods	26	(122,771)	(130,605)	(122,896)	(131,340)
Gross profit		74,668	62,774	77,913	63,851
Operating income (expenses)					
Administrative commercial	26	(58,125)	(43,027)	(62,920)	(44,787)
Income using the equity method	11	10,824	1,679	(516)	(1,305)
Others (expense) and revenue	28	1,923	1,372	13,632 (49,804)	6,131



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 005

		(45,378)	(39,976)	(39,961)
<b>Profit before financial results</b>		29,290	22,798	28,109 23,890
Net financial result	27	(516)	(9,773)	1,182 (9,671)
Profit before income tax and social contribution		28,774	13,025	29,291 14,219
Income tax and social contribution	29	(5,579)	(5,763)	(6,096) (6,957)
Net profit for the fiscal year		23,195	7,262	23,195 7,262
Net profit per share - R\$		1	0.40	
<b>Comprehensive Income Statements for the fiscal years ending on December 31, 2023 and 2022</b>				
In thousands of Reais				
		Controller		Consolidated
		2023	2022	2023 2022
Net profit for the fiscal year		23,195	7,262	23,195 7,262
Gain (loss) on conversion of financial statements of controlled abroad		(645)	752	(645) 752
Total comprehensive income for the fiscal year		22,550	8,014	22,550 8,014

Explanatory notes to the individual and consolidated financial statements as of December 31, 2023 and 2022  
(Amounts expressed in thousands of Reais)

1. Operational context

Intertechne Consultores SA is a closely-held Corporation incorporated on November 17, 1987, headquartered in Curitiba-PR, at Avenida Iguaçu, 100, Rebouças, with offices in the cities of São Paulo, Rio de Janeiro, Macaé, Belo Horizonte, Florianópolis, Salvador and Porto Alegre. The Company's main purpose is to provide consultancy and technical advisory services and to carry out studies and projects in the areas of civil, electrical, mechanical, electronic, telecommunications systems, data processing, oil and gas engineering. The incorporation of Sistechne SA in January/2023 resulted in the creation of the Management Unit, which continued the current contracts, as well as incorporating two important contracts throughout 2023, with good expectations regarding the results for 2024.

In 2023, the Company continued to maintain branches abroad in the following countries: Argentina, Bolivia, Guatemala and Peru. It also continues to operate on the African continent, namely in Angola, Mozambique and Cameroon.

2. Presentation and preparation of financial statements

The individual and consolidated financial statements were prepared in accordance with accounting practices adopted in Brazil, which comprise the provisions of Law No. 6404/76, as amended by Laws No. 11638/07 and No. 11941/09, and the pronouncements, interpretations and guidelines issued by the Accounting Pronouncements Committee (CPC).

a) Basis of preparation and presentation of the financial statements

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

The financial statements were approved and authorized for issue by the Board of Directors on April 15, 2024.

b) Bases of consolidation and investments in subsidiaries [...]

Explanatory notes to the individual and consolidated financial statements as of December 31, 2023 and 2022  
(Amounts expressed in thousands of Reais)

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

When necessary, the subsidiary's financial statements are adjusted to bring its accounting policies into line with those established by the Company. All transactions, balances, income and expenses between the companies are fully eliminated in the consolidated financial statements.



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 006

The consolidated financial statements include the operations of the following subsidiaries, whose direct and indirect holdings at the balance sheet date are as follows:

Corporate name	Head office	Name used	Interest 2023 - %		Interest 2022 - %	
			Direct	Indirect	Direct	Indirect
Intertechne Consultores S A (Argentina Branch)	Argentina	Argentina	100.00%		100.00%	
Intertechne Consultores S A	Guatemala	Guatemala	100.00%		100.00%	
Intertechne Consultoras S A	Peru	Peru	100.00%		100.00%	
Intertechne Consultores S A	Bolivia	Bolivia	100.00%		100.00%	
Interproj- Intertechne Desenvolvimento de Projetos Lria.	Brazil	Interproj	100.00%		100.00%	
ISBG - Intertechne Sistechne Participações em projetos de Biogás Ltda.	Brazil	ISBG	50.00%	100.00%		50.00%
Solar Irece 1 Ltda. (b)	Brazil	Solar				100.00%
Solar Irece 2 Ltda. (b)	Brazil	Solar				100.00%
Solar Irece 4 Ltda. (b)	Brazil	Solar				100.00%
Solar Irece 5 Ltda. (b)	Brazil	Solar				100.00%

(a) In 2023, there was a change in the equity interests, with a Share Purchase and Sale Agreement and Other Covenants, which purpose was the sale of 100% of the interest on Solar Irecê 1 Ltda, Solar Irecê 2 Ltda, Solar Irecê 4 Ltda and Solar Irecê 5 Ltda. Interproj - Intertechne Desenvolvimento de Projetos Ltda. has a 50% interest on ISBG - Intertechne - Sistechne Participações em Projetos de Biogás Ltda., (a jointly controlled company) and ISBG has a 70% interest on Itajaí Biogás e Energia SA The information on Itajaí Biogás is not being consolidated because Intertechne does not have control and power, in accordance with CPC 36 - Consolidated Statements, since the investee's bylaws provide a minimum approval quorum of 75% to 80% of shareholders for decision-making and relevant matters.

Corporate name	Head office	Name used	Interest - %	
			Direct	Indirect
Itajaí Bioóas e energia S.A.	Brazil	Biogás		70.00%

**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 in which the financial statements are presented, they are converted into Reais (RS) on the closing date.

**3. Main accounting policies**

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

**a) Cash and cash equivalents**

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

**b) Accounts receivable from clients**

These correspond to amounts receivable from customers for services rendered in the normal course of the Company's activities. Accounts receivable are recognized in the balance sheet at the par value of the securities representing these credits and measurement values measured in accordance with the contractual provision to the extent of the services rendered, which will have the securities issued subsequently, plus monetary or exchange variations, when applicable, deducted from an allowance for doubtful accounts to cover possible losses on realization [...]

Explanatory notes to the individual and consolidated financial statements as of December 31, 2023 and 2022

(Amounts expressed in thousands of Reais)



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 007

[...] of these credits.

Expected losses on doubtful accounts - IFRS 9

The loss allowance accounts, where applicable, are set up on the basis of payment history accompanied by an analysis of the current situation.

The calculation of the present value did not result in any relevant values, which is why it was not recorded.

c) Related parties

Recorded at the par value of the securities representing these obligations, plus exchange variations, where applicable, incurred up to the closing date of the fiscal year.

d) IFRS 16/CPC 6 Leases

IFRS 16/CPC 06 (R2) aims at unifying the lease accounting model, requiring lessees to recognize the liabilities assumed against the respective right of use assets for all lease contracts in which they are within the scope of the standard, unless they are classified by some type of exemption.

The adoption of IFRS 16 brought about some changes in the way the fixed portion of rentals classified as leases is accounted for. Future lease commitments are recognized as liabilities, against the right of use, which is recognized as an asset. As a result, rental/vehicle expenses are replaced by interest on lease liabilities and 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 and financial expenses.

e) Investments

Investments in subsidiaries in the financial statements are recorded and valued using the equity method, and recognized in the income statement as operating income or expense, based on the financial statements of the subsidiaries drawn up on the same date.

The equity interest in subsidiaries is presented in the parent company's income statement as equity, representing the net income attributable to the shareholders of the subsidiaries.

f) Fixed assets

Fixed asset is valued at acquisition cost, less accumulated depreciation and accumulated impairment losses, when necessary.

Depreciation is recognized based on the tax rates in force and calculated using the straight-line method, with no significant impact when taking into account the estimated useful life of the assets.

An item of the fixed asset is derecognized when it is sold or when no future economic benefit is expected from its use or sale. Any gain or loss resulting from the write-off of the asset (calculated as the difference between the asset's book value) is included in the income statement in the year in which the asset is written off.

g) Intangible

Intangible assets consist of software and the "Intertechne" brand. 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, where applicable, the corresponding financial charges and monetary and/or exchange variations incurred up to the balance sheet date.

i) Loans and financing

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

j) Drawee Risk payable

Management has promoted drawn risk operations, which are negotiated with financial institutions to enable suppliers to bring forward receivables arising from sales of goods and, consequently, to extend the payment terms of the Company's own obligations. The actual advance of receivables depends on acceptance by suppliers, since their participation is not compulsory. The Company is not reimbursed and/or benefits from discounts by the financial institution for payments made before the due date agreed with the supplier, there is no change in the degree of subordination of the security in the event of judicial enforcement and no change in the commercial conditions between the Company and its suppliers (see Explanatory Note 16).

k) Suppliers

They are stated at known or estimated amounts, plus the corresponding charges and monetary and exchange variations incurred, when applicable, and represent the obligations payable for goods or services that were acquired from suppliers in the normal



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 008

course of business of the Company and its subsidiaries.

**l) 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.

**m) Salaries and social charges**

Represented by salaries and benefits and respective taxes and contributions.

**n) Income tax and social contribution on profit**

According to the current Brazilian legislation, the nominal income tax rate is 15% on the adjusted accounting profit, plus an additional 10% for amounts over R\$ 240 thousand. Social contribution is calculated at the rate of 9% on the profit for the year adjusted for legal additions and exclusions.

**o) Expenses**

Expenses are calculated on an accrual basis.

**p) Operating income**

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 so far executed and the total budgeted costs of each contract. The obligation regarding the billing in excess of the appropriate revenue and the service not yet performed is shown against the current asset reduction account "Billed and not received", which records the amounts receivable from projects whose billing is less than the appropriate revenue.

The other contracts have their revenues recognized when invoiced, and their relationship with costs is fairly equivalent.

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

**q) Financial instruments and derivatives**

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

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

Financial assets - subsequent measurement and gains and losses

VJR financial assets	These assets are subsequently measured at fair value. Net income, including interest or dividend income, is recognized in the income statement.
Financial assets at amortized cost	These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in the income statement. Any gain or loss on derecognition is recognized in the income statement.
VJORA debt instruments	These assets are subsequently measured at fair value. Interest income calculated using the effective interest method, exchange gains and losses and impairment are recognized in the income statement. Other net income is recognized in ORA. On derecognition, the accumulated result in ORA is reclassified to profit or loss.
VJORA equity instruments	These assets are subsequently measured at fair value. Dividends are recognized as a gain in the income statement, unless the dividend actually represents a recovery of part of the cost of the investment. Other net income is recognized in ORA and is never reclassified to profit or loss.

**r) New accounting standards**

The new and amended standards and interpretations that are effective as of January 1, 2023 have had no impact on the Company's financial statements. In 2024, Management will assess the possible impacts of the new accounting standards, if applicable.

**4. Main judgments and sources of uncertainty in estimates**

In applying accounting policies, the management of the Company and its subsidiaries makes judgments and estimates regarding the carrying amounts of assets and liabilities that are not readily obtainable from other sources. The estimates and respective



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 009

assumptions are based on historical experience and other factors considered relevant. Actual results may differ significantly from these estimates. The main assumptions about the future and other main sources of uncertainty in the estimates are presented below:

i) Useful life of fixed assets

The Company reviews the estimated useful life of the fixed asset (Explanatory Note 12) annually at the end of each fiscal year. The useful life is reviewed taking into account the use of the assets, technological changes that have occurred and are underway, the economic environment in which they operate, planning and other peculiarities of the Company's business.

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 these assets have suffered any impairment loss.

iii) Provision for labor, civil and tax risks

It is defined on the basis of an assessment and qualification of the risks whose probability of loss is considered probable. This assessment is supported by the judgment of management together with its legal advisors, taking into account case law, decisions in initial and higher courts, 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	Controller		Consolidated	
	2023	2022	2023	2022
Cash	16	43	18	46
Banks	262	35	380	162
Financial applications	8,667	1,068	8,671	1,073
<b>Total</b>	<b>8,945</b>	<b>1,146</b>	<b>9,069</b>	<b>1,281</b>

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

6. Financial applications

Description	Controller		Consolidated	
	2023	2022	2023	2022
Promised operations (a)	3,646	9,101	3,653	9,101
<b>Total</b>	<b>3,646</b>	<b>9,101</b>	<b>3,653</b>	<b>9,101</b>
Current	2,627	1,044	2,634	1,044
<b>Non-current</b>	<b>1,019</b>	<b>8,057</b>	<b>1,019</b>	<b>8,057</b>

(a) Promised amounts pledged as collateral to Paraná Banco, with redemption terms set for 2024 and 2025, remunerated at an average rate of 102% of the Interbank Deposit Certificate (CDI).

7. Accounts receivable from clients

Description	Controller		Consolidated	
	2023	2022	2023	2022
<b>Accounts receivable from clients</b>	<b>60,111</b>	<b>36,794</b>	<b>65,624</b>	<b>42,687</b>
Accounts receivable from related parties (Explanatory Note 8)	-	90	-	79
Discounted securities	-	-	(549)	(549)
Provisions for expected losses on doubtful debts	-	(506)	(506)	(506)
<b>Total</b>	<b>59,605</b>	<b>35,829</b>	<b>65,118</b>	<b>41,711</b>
<b>Accounts receivable by maturity</b>	Controller		Consolidated	
<b>Description</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês - Português/English - Portuguese

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0010

Due				
Overdue	16,876	9,017	18,470	9,017
Up to 30 days	8,025	1,826	8,761	2,251
From 31 to 60 days	1,730	1,468	1,889	1,468
From 61 to 90 days	1,156	1,954	1,262	1,954
From 91 to 180 days	4,145	3,514	4,525	3,514
From 181 up to 360 days	7,570	7,174	8,264	7,174
Over 360 days	20,103	10,876	21,947	16,333
Subtotal	<b>59,605</b>	<b>35,829</b>	<b>65,118</b>	<b>41,711</b>

The largest concentration of overdue amounts is with two of the Company's clients, and these amounts are already being renegotiated and are expected to be received in 2024. There is a payment process underway that has already been approved by the public body for receipt in the first four months of 2024 of approximately R\$29 million relating to the "Gamek" project with the Ministry of Energy and Water of the Republic of Angola, the total value of the contract is approximately R\$206 million and R\$72 million has already been invoiced up to December 31, 2023, and approximately R\$10 million is also expected to be received in the second half of 2024 relating to another contract in Angola.

Management analyzes the portfolio of overdue securities in relation to the flow of receipts incurred and the forecast of renegotiations and concludes that there are no significant risks for the constitution of a provision.

8. Related parties

Description	<b>Controller</b>		<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Interproj - Intertechne Desenv. Proi. Ltda.		11		
Sistechne - Intertechne Sistemas S A		79		79
Total accounts receivable (Explanatory Note 7)		90		79
ISBG - Intertechne - Sistechne Participações em Projetos de Biogás Ltda	3,474	1,933		2,297
Interorj - Intertechne Desenvolvimento de Projetos Ltda.	3			
Itajai Biogas e Energia	121		1,310	
Consortio TPC	59	59	59	59
Other related parties	23	93	583	676
Intertechne Consultores SA-Bolivia	83	228		
Intertechne Consultores SA - Guatemala	1,120			
Intertechne Consultores SA - Peru	8	8		
Sistechne Participações Ltda	59		59	
Non-current asset	4,950	2,321	2,011	3,032
Interproj - Intertechne Desenvolvimento de Projetos Ltda.	1,408	1,678		
Interpart - Intertechne Participações S.A.	571		571	5
Itajai Biogás e Energia	28		20	
non-current liability	2,007	1,678	591	5

The Company has engineering service contracts and other loan agreements with these companies. Transactions with related parties were carried out in Dollars, Quetzals, New Sol, Argentine Peso, Euro and Reals, and were carried out under normal market conditions.

9. Recoverable taxes

Description	<b>Controller</b>		<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
IRRF	71	990	89	990
CSLL	1,047	579	1,047	579
Cofins	1,848	1,612	1,848	1,612
IRPJ (a)	1,151	189	1,152	190
PIS	348	353	348	353



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0011

Other taxes	401	6	537	149
<b>TOTAL</b>	<b>4,866</b>	<b>3,729</b>	<b>5,021</b>	<b>3,873</b>

(a) The balance of income tax withheld at source refers to the balance of IRPJ withheld abroad, thus generating a negative balance of IRPJ, which will be refunded in 2024. 10. Advance expenses

Description	<b>Controller</b>		<b>Consolidated</b>	
	<u>2023</u>	<u>2022</u>	2023	2022
Insurance premiums	309	142	309	142
Software maintenance	4,350	4,247	4,350	4,247
<b>Total</b>	<b>4,659</b>	<b>4,389</b>	<b>4,659</b>	<b>4,389</b>

11. Investments

Description	<b>Controller</b>		<b>Consolidated</b>	
	<u>2023</u>	<u>2022</u>	2023	2022
Argentina Branch	222	93	-	-
Bolivia Branch	39	103	-	-
Interproj -JNTT	4,492	3,421	-	-
Other investments	-	-	534	5
<b>Non-current asset</b>	<b>4,753</b>	<b>3,617</b>	<b>534</b>	<b>5</b>
Guatemala Branch	1,059	1,137	-	-
ISBG - INTT	2,100	-	-	1,802
<b>Non-current liability</b>	<b>3,159</b>	<b>1,137</b>	<b>-</b>	<b>1,802</b>

(\*) Operations in Peru will end in 2023 and the company has already started the procedures to write off the Branch.

11.1. Information about investees

Investee net in 2023	Equity Profit/(loss) from (%)		Equity	Variation	
	fiscal year Interest	equity		exchange	
Controller		222	274	100.00%	274 (145)
Argentina Branch		39	(55)	100.00%	(55) (588)
Bolivia Branch		4,492	10,903	100.00%	10,903
Intertni-INTT		4,753	11,122		11,122 (733)
Non-current asset		(1,059)		100%	79
Guatemala Branch		(1,059)			79
Non-current liability					
<b>Total</b>		<b>3,694</b>	<b>11,122</b>		<b>11,122 (654)</b>
Consolidated		(4,200)	(298)	50.00%	(298)
ISBG – INTT (*)		(4,200)	(298)		(298)
Non-current liability					

(\*) The equity method recorded in the fiscal year was calculated considering conditions agreed between the shareholders

11.2. Investment movement

Description	Argentina	Bolivia	Peru	InterProj	Guatemala	ISBG	Total
Controller							
Balance in 2021	164	568	34	8,177	(1,236)		7,707
Equity method	(24)	(585)	(34)	2,322			1,679
Exchange variation					99		752
Dividends	(47)	700		(7,078)			(7,078)
Other transactions	-	(580)		--			(580)



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0012

Balance in 2022	93	103	-	3,421	(1,137)	2,480
Equity method	274	(55)	-	10,903	(298)	10,824
Exchange variation	(145)	(588)			79	(654)
Dividends			-	(9,832)		(9,832)
Other transactions		579			(1,803)	(1,224)
<b>Balance in 2023</b>	<b>222</b>	<b>39</b>		<b>4,492</b>	<b>(1,058)</b>	<b>3,695</b>

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

On January 23, 2023, through the investee Interproj - Intertechne Desenvolvimento de Projetos Ltda., the shares and rights to implement and operate the Solar Irecê 1 Ltda. and Solar Irecê Ltda. photovoltaic generating plants were sold. 2, Solar Irecê 4 Ltda. and Solar Irece 5 Ltda.

The balance of the provision for losses on investments in the consolidated financial statements 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 flSBG”), calculated by the Company’s share in the negative net equity of the investee.

Description	ISBG	Total
Consolidated.		
Balance in 2021		
Equity method	(1,305)	1,305
Other transactions	(497)	(497)
<b>Balance in 2022</b>	<b>(1,802)</b>	<b>(1,802)</b>
Equity Method	(298)	(298)
<b>Balance in 2023</b>	<b>(2,100)</b>	<b>(2,100)</b>

Description	Depreciation rate	2023		2022	
		Cost	Depreciation	Net	Net
Controller					
Computers and peripherals	20%	20,140	(13,148)	6,992	5,873
Furniture and fixtures	10%	3,947	(3,693)	254	515
Facilities	10%	1,029	(944)	85	143
Vehicles	20%	351	(351)		
Improvements to third parties’ properties	(*)	887	(862)	25	33
Telephone handsets	10%	3		3	3
<b>Machinery and equipment</b>	<b>10%</b>	<b>723</b>	<b>(228)</b>	<b>495</b>	<b>434</b>
<b>Total</b>		<b>27,080</b>	<b>(19,226)</b>	<b>7,854</b>	<b>7,001</b>

Consolidated					
Computers and peripherals	20%	20,173	(13,181)	6,992	58,74
Furniture and fixtures	10%	3,971	(3,703)	268	543
Facilities	10%	1,029	(944)	85	143
Vehicles	20%	449	(429)	20	61
Improvements to third parties’ properties	(*)	887	(862)	25	33
Telephone handsets	10%	3	-	3	3
<b>Machinery and equipment</b>	<b>10%</b>	<b>723</b>	<b>(228)</b>	<b>495</b>	<b>433</b>
<b>Total</b>		<b>27,235</b>	<b>(19,347)</b>	<b>7,888</b>	<b>7,090</b>

(\*) The depreciation criterion is straight-line and follows the term of the property lease contracts, ranging from 2 to 5 years.

12.1. Cost movement

Description	2022	Additions	Write-Offs	2023
-------------	------	-----------	------------	------



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0013

<b>Controller</b>				
Computers and peripherals	16,614	3,564	(38)	20,140
Furniture and fixtures	3,785	180	(18)	3,947
Facilities	995	42	(8)	1,029
Vehicles	351	-		351
Improvements to third parties' properties	830	60	(3)	887
Telephone handsets	3			3
Machinery and equipment	565	158		723
<b>Total</b>	<b>23,143</b>	<b>4,004</b>	<b>(67)</b>	<b>27,080</b>

<b>Consolidated</b>				
Computers and peripherals	16,683	3,528	(38)	20,173
Furniture and fixtures	3,824	164	(17)	3,971
Facilities	995	42	(8)	1,029
Vehicles	505	66	(122)	449
Improvements to third parties' properties	830	60	(3)	887
Telephone handsets	3	-		3
Machinery and equipment	565	158	-	723
<b>Total</b>	<b>23,405</b>	<b>4,018</b>	<b>(188)</b>	<b>27,235</b>

<b>Description</b>	<b>2021</b>	<b>Additions</b>	<b>Write-Offs</b>	<b>2022</b>
<b>Controller</b>				
Computers and peripherals	13,432	3,242	(60)	16,614
Furniture and fixtures	3,986	147	(348)	3,785
Facilities	986	12	(3)	995
Vehicles	408	-	(57)	351
Improvements to third parties' properties	792	38		830
Telephone handsets	3	-		3
Machinery and equipment	565	-	-	565
<b>Total</b>	<b>20,172</b>	<b>3,439</b>	<b>(468)</b>	<b>23,143</b>

<b>Consolidated</b>				
Computers and peripherals	13,615	3,242	(174)	16,683
Furniture and fixtures	4,065	148	(389)	3,824
Facilities	992	13	(10)	995
Vehicles	554	8	(57)	505
Improvements to third parties' properties	792	38		830
Telephone handsets	3	-	-	3
Machinery and equipment	564	1	-	565
<b>Total</b>	<b>20,585</b>	<b>3,450</b>	<b>(630)</b>	<b>23,405</b>

12.2. Changes in accumulated depreciation				
<b>Description</b>	<b>2022</b>	<b>Additions</b>	<b>Write-Offs</b>	<b>2023</b>
<b>Controller</b>				
Computers and peripherals	(10,741)	(2,445)	38	(13,148)
Furniture and fixtures	(3,270)	(441)	18	(3,693)
Facilities	(852)	(99)	7	(944)
Vehicles	(351)	-		(351)
Improvements to third parties' properties	(797)	(68)	3	(862)
Machinery and equipment	(131)	(97)	-	(228)
<b>Total</b>	<b>(16,142)</b>	<b>(3,150)</b>	<b>66</b>	<b>(19,226)</b>



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0014

Consolidated				
Computers and peripherals	(10,809)	(2,410)	38	(13,181)
Furniture and fixtures.	(3,281)	(440)	18	(3,703)
Facilities	(909)	(42)	7	(944)
Vehicles	(444)	15	-	(429)
Improvements to third parties' properties	(797)	(68)	3	(862)
Machinery and equipment	(75)	(153)	-	(228)
<b>Total</b>	<b>(16,315)</b>	<b>(3,098)</b>	<b>66</b>	<b>(19,347)</b>
<u>Description</u>	2021	Additions	Write-Offs	2022
Controller	(9,321)		57	(10,741)
Computers and peripherals		(1,477)		
Furniture and fixtures	(3,168)	(362)	260	(3,270)
Vehicles	(408)	-	57	(351)
Improvements to third parties' properties	(792)	(5)	-	(797)
Facilities	(758)	(94)	-	(852)
Machinery and equipment	(75)	(56)	-	(131)
<b>Total</b>	<b>(14,522)</b>	<b>(1,994)</b>	<b>374</b>	<b>(16,142)</b>
Consolidated				
Computers and peripherals	(9,482)	(1,512)	185	(10,809)
Furniture and fixtures	(3,218)	(369)	306	(3,281)
Vehicles	(466)	(35)	57	(444)
Improvements to third parties' properties	792	(5)	-	797
Industrial facilities	(764)	(151)	6	(909)
Machinery and equipment	(75)	-	-	(75)
<b>Total</b>	<b>(14,797)</b>	<b>(2,072)</b>	<b>554</b>	<b>(16,315)</b>
13. Intangible				
		<b>2023</b>		<b>2022</b>
Description	Amortization rate	Cost	Amortization	Net
Controller				
Software	20%	20,277	(20,234)	43
Trademarks and patents	20%	6,268	-	6,268
<b>Total</b>		<b>26,545</b>	<b>(20,234)</b>	<b>6,311</b>
Consolidated				
Software	20%	20,277	(20,234)	43
Trademarks and patents	20%	6,268	-	6,268
<b>Total</b>		<b>26,545</b>	<b>(20,234)</b>	<b>6,311</b>
The current balance of intangible assets corresponds to software licenses, measured at acquisition cost. 13.1. Cost movement				
<u>Description</u>		2022	Additions	Write-Offs
Controller		20,194	83	
Software		6,267	1	-
Trademarks and patents				
<b>Total</b>		<b>26,461</b>	<b>84</b>	<b>-</b>
Consolidated				
Software		20,194	83	
Trademarks and patents		6,267	1	-
<b>Total</b>		<b>26,461</b>	<b>84</b>	<b>-</b>



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0015

Description	2021	Additions	Write-off	2022
Controller				
Software	20,194	-	-	20,194
Trademarks and patents	6,267			6,267
<b>Total</b>	<b>26,461</b>			<b>26,461</b>

Consolidated

Software	20,206	-	(12)	20,194
Trademarks and patents	6,267	-	-	6,267
<b>Total</b>	<b>26,473</b>	<b>-</b>	<b>(12)</b>	<b>26,461</b>

13.2. Changes in accumulated depreciation

	2022	Additions	Write off	2023
Controller				
Software	(20,191)	(43)	-	(20,234)
<b>Total</b>	<b>(20,191)</b>	<b>(43)</b>		<b>(20,234)</b>
Consolidated				
Software	(20,191)	(43)	-	(20,234)
<b>Total</b>	<b>(20,191)</b>	<b>(43)</b>		<b>(20,234)</b>

Description	2021	Additions	Write-Offs	2022
Controller				
Software	(20,065)	(126)	-	(20,191)
<b>Total</b>	<b>(20,065)</b>	<b>(126)</b>		<b>(20,191)</b>
Consolidated				
Software	(20,066)	(125)		(20,191)
<b>Total</b>	<b>(20,066)</b>	<b>(125)</b>	<b>-</b>	<b>(20,191)</b>

In 2007, the Company recorded the value of its brand in the accounts, 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, the total value of the brand was determined, in a totally conservative manner, to be R\$ 6,267.

The operation in question was only carried out with the backing of the Federal Revenue Service, through Consultation Solution No. 415, of December 8, 2006, with regard to the tax effects, and was duly accepted and carried out by the responsible government body, namely the Registry of Commerce of the State of Paraná (a body subordinate to the National Trade Registry Department of the Ministry of Development, Industry and Commerce).

The Company's Management and its legal advisors believe that these facts support the absence of a 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 CPC Technical Pronouncements No. 27 - Fixed Assets and No. 4 - Intangible Assets.

14. Other assets

Description	Controller		Consolidated	
	2023	2022	2023	2022
Advance expenses		18		18
Bonds and rents	500	1,336	500	1,336
Court deposits	352	204	352	204
Other accounts receivable	350	28	3,235	1,151
Rents receivable		452		452
Amount receivable - sale of equity interest (•)				2,885
Other credits (••)	48	1,615	1,040	1,614
<b>Total</b>	<b>1,250</b>	<b>3,653</b>	<b>5,127</b>	<b>7,661</b>



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês - Português/English - Portuguese

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0016

Current	1,237	3,074	5,114	7,082
<b>Non-current</b>	<b>13</b>	<b>579</b>	<b>13</b>	<b>579</b>

The amount receivable from the sale of the shares and operating rights of Solar Irece Ltda. and Solar Irece 3 SIR3 Ltda. In 2021. The maximum contractual forecast for receipt of the long-term amounts is June 30, 2024, but it is expected that receipt will be brought forward to 2023, due to orders authorizing the commercial operation of the Irecê complex, so the credit is recorded under current assets.

(\*) This amount is substantially made up of receivables from consortia abroad, which began in 2023.

15. Loans and financing

Type/Institution	% Average Collateral Interest p.a.	Maturity	Controller		Consolidated	
			2023	2022	2023	2022
Leasing Banco Daycoval	14.08% The good itself	2024	766	1,285	766	1,285
Leasing Banco Daycoval	6.00% The good itself	2023		1,232		1,232
Leasing Banco Daycoval	6.00% The good itself	2023		122		122
Leasing Banco Daycoval	15.29% The good itself	2024	1,521		1,521	
Leasing Banco Daycoval	15.29% The good itself	2025	1,043		1,043	
Leasing Banco Bradesco	8.62% The good itself	2024	4,802		4,802	
Loans abroad	Exchange variation + Surety letter 6.0%	2018 to 2021			5436	5841
Leasing Banco Daycoval	8.64% The good itself	2023		151	-	151
Leasing Banco Daycoval	8.15% The good itself	2023				219
Banco Daycoval	12.75% The good itself	2023	24		24	310
Leasing Banco Daycoval	14.08% The good itself	2025	574	922	574	922
Exchange agreement - ACC-BB	7.42% Surety letter	2024	4,841		4,841	
Exchange agreement - ACC-BB	7.60% Surety letter	2024	4,841		4,841	
Total			18,412	4,241	23,848	10,082
Current			1,939	2,877	7,375	8,718
Non-current			16,473	1,364	16,473	1,364

The loans were taken out for working capital purposes, while the leases were exclusively for the acquisition of software and hardware. The Company is up to date with all the contractual obligations of these loans/financing. CDC loan contracts arise from advance payments for services already performed. The contracts do not have clauses restricting the maintenance of economic and financial indicators (financial covenants).

Description	Controller		Consolidated	
	2023	2022	2023	2022
Service suppliers	7,032	10,505	7,257	10,896
Various suppliers	4,242	2,830	4,242	2,829
Drawn risk suppliers	1,005	-	1,005	-



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês - Português/English - Portuguese

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0017

Collaborative suppliers	34	84	34	84
Material suppliers	75	21	75	21
Total	12,388	13,440	12,613	13,830
17. Tax and fiscal obligations	Controller		Consolidated	
Description	2023	2022	2023	2022
IRRF	1,416	951	1,416	951
ISS	322	373	322	373
CSLL	71	-	71	-
IRPJ	146	-	146	-
Other contributions	202	131	290	264
Total	2,157	1,455	2,245	1,588
18. Social and labor obligations	Controller		Consolidated	
Description	2023	2022	2023	2022
Salaries and wages	5,598	4,236	5,598	4,262
Vacation Provisions	2,889	2,958	2,889	2,958
Provisions for vacation pay	1,070	1,082	1,070	1,082
INSS - payroll	2,377	1,400	2,377	1,400
Despesas	328	357	328	357
Others	45	71	183	71
Total	12,307	10,104	12,445	10,130
19. Contingency provisions	The provision for contingent liabilities arises from labor lawsuits whose likelihood of loss is considered probable by the Company's legal advisors, with a probable loss of R\$ 225 thousand.			
Description	2023		2022	
Labor	225		225	
Total	225		225	
Based on the opinion of the Company's legal advisors, the lawsuits with a possible loss amount to R\$ 19,566 (R\$ 19,597 in 2022) and comprise labor, tax and civil lawsuits, as follows:				
Description	2023		2022	
Labor	517		920	
Tax	18,973		18,601	
Civil	76		76	
Total	19,566		19,597	
20. Dividends payable	Controller		Consolidated	
Description	2023	2022	2023	2023
Dividends payable	14,760	1,815	14,760	1,815
Total	14,760	1,815	14,760	1,815
The movements in dividends payable during the year are shown below:				
Description	2023		2022	
Initial balance	1,815		8,887	
Reversal of dividends paid	(1,815)		(2,018)	
Incorporation of dividends (*)	602			
Constitution of minimum dividend (25%)	5,799		1,815	



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0018

Dividend accrued during the fiscal year	22,692	4,036
Payment of dividends	(14,333)	(10,905)
Total	14,760	1,815

(\*) Incorporation of dividends from the investee Sistechne, incorporated in January 2022.

21. IFRS16/CPC 06(R2) Leases

Contract	Period of validity		Discount rate	
	2023	2022	2023	2022
Office - Curitiba	120 months	120 months	7%p.a.	6% p.a.
Office - São Paulo	60 months	60 months	7%p.a.	6% p.a.
Office - Rio de Janeiro	Indefinite	Indefinite	6%p.a.	6% p.a.
Office - Porto Alegre	48 months	48 months	6%p.a.	6% p.a.
Office - Salvador	48 months	36 months	6%p.a.	6% p.a.
Office Florianópolis	36 months	-	6% p.a.	-
Office Belo Horizonte	48 months	-	6% p.a.	-

Description	Right of use asset Controller and consolidated		Lease liability Controller and consolidated	
	2023	2022	2023	2022
Balances on January 1	3,878	5,687	4,517	6,843
Depreciation expenses	(3,233)	(3,368)	-	-
Interest expenses			240	336
Contracts executed during the fiscal year	6,666	1,559	6,666	1,559
Payments	-	-	(4,164)	(4,221)
Balances on December 31	7,311	3,878	7,259	4,517
Current	7,311		2,648	4,305
Non-current	-	3,878	4,611	212

The Company has real estate leasing contracts in force for space used in the cities of Curitiba, São Paulo, Rio de Janeiro, Porto Alegre, Salvador, Florianópolis and Belo Horizonte. The Curitiba property is also used to sublease the floors not used by the company.

22. Advances from clients		Controller		Consolidated	
Description	2023	2022	2023	2022	
Advance from clients	5,430	1,725	3,915	1,725	
Total	5,430	1,725	3,915	1,725	

23. Deferred taxes

a) Deferred taxes

The consolidated deferred taxes are 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	2023	2022
Deferred CSLL on revenues	23	23
Deferred IRPJ on revenues	227	227
Total deferred tax liabilities	250	250

24. Shareholders' equity

The capital on December 31, 2022 was R\$ 17,969. There was a change in the capital in January 2023 when the shareholders' equity of Sistechne Intertechne Sistemas was added to the capital in the amount of R\$ 1,243. On December 31, 2023, the Company's capital stock consisted of 19,211,774 common shares, all registered shares with no par value.



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0019

The distribution of shares is as follows:

Description	Shares	Amount R\$	%
Interpart - Intertechne Participações S A G3INTT	17,415	17,415	90
Participações SA	1,797	1,797	10
Total	19,212	19,212	100

The Company's bylaws stipulate that 5% of net profit is to be used to set up a legal reserve, in accordance with art. 193 of Law 6,404/76 on Corporations, up to a limit of 20% of paid up capital. In 2023, a legal reserve of R\$866 was set up (R\$726 in 2022). The Company's Bylaws ensure a minimum annual dividend corresponding to 25% of net income, adjusted for increases or decreases in reserves, as defined by the Business Corporation Act and the Company's Bylaws. In 2023, the amount of R\$5,799 was proposed as minimum dividends (R\$1,815 in 2022).

Based on the Bylaws and the result for the year ended December 31, 2022, management proposed the distribution of dividends in 2022 in the amount of R\$ 22,692 at the 15th General Annual Meeting held on July 5, 2023, of this amount, R\$ 1,815 had already been provisioned as minimum mandatory dividends for the fiscal year of 2022.

From the losses and profits of the remaining fiscal year profit retention reserve is set up for allocations and distributions. In 2023, the amount of R\$ 16,530 was constituted (R\$ 4,721 in 2022)

25. Net operating revenue

Description	Controller		Consolidated	
	2023	2022	2023	2022
Internal market revenues	166,903	154,953	170,273	156,765
External market revenues	49,643	55,776	49,643	55,776
Total	216,546	210,729	219,916	212,541
Returns and rebates	(1,076)	-	(1,076)	-
Taxes on revenue	(18,031)	(17,350)	(18,031)	(17,350)
Total	197,439	193,379	200,809	195,191

26. Costs and expenses by nature

Description	Controller		Consolidated	
	2023	2022	2023	2022
Personnel	(60,281)	(54,888)	(60,281)	(55,569)
Contracted services	(90,924)	(94,361)	(94,209)	(95,254)
Rent, consumables and supplies	(5,936)	(3,987)	(5,936)	(3,997)
Travels	(5,603)	(3,794)	(5,603)	(3,794)
Depreciation and amortization	(5,965)	(5,486)	(5,965)	(5,543)
Maintenance	(9,739)	(9,950)	(9,739)	(9,950)
Miscellaneous taxes and fees	(418)	(552)	(2,052)	(563)
Consortia	(1,216)	-	(1,216)	-
Other expenses (revenues)	(814)	(604)	(815)	(1,457)
Total	(180,896)	(173,632)	(185,816)	(176,127)
Classified as:				
Service costs	(122,771)	(130,605)	(122,896)	(131,340)
Administrative and commercial expenses	(58,125)	(43,027)	(62,920)	(44,787)
Total	(180,896)	(173,632)	(185,816)	(176,127)

27. Net financial result

Description	Controller		Consolidated	
	2023	2022	2023	2022
Revenues				



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- CERTIFIED PUBLIC TRANSLATOR

Idioma/Language: Inglês - Português/English - Portuguese

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0020

Financial applications	1,381	1,176	1,381	1,179
Monetary and exchange variation assets	7,026	7,717	7,781	7,836
Active interest	-	1	-	1
Others	204	153	1,149	193
<b>Total</b>	<b>8,611</b>	<b>9,047</b>	<b>10,311</b>	<b>9,209</b>
Expenses	(1,285)	(540)	(1,285)	(545)
Interest liabilities	(3)	(302)	(3)	(302)
Discounts granted	(5,789)	(12,922)	(5,789)	(12,922)
Monetary and exchange variations liabilities	(1,940)	(4,995)	(1,942)	(4,997)
Bank	(74)	(61)	(74)	(114)
Others				
<b>Total</b>	<b>(9,127)</b>	<b>(18,820)</b>	<b>(9,129)</b>	<b>(18,880)</b>

<b>Total</b>	<b>(516)</b>	<b>(9,773)</b>	<b>1,182</b>	<b>(9,671)</b>
--------------	--------------	----------------	--------------	----------------

28. Others (expense) and revenue

Description	Controller		Consolidated	
	2023	2022	2023	2022
Rental income (*)	2,171	3,406	2,171	3,406
Reimbursement of expenses	1,104	852	1,104	852
Eventual revenues	-	12	-	12
Disposal interest (**)	-	-	12,000	1,287
Non-operating revenues	921	1,092	921	1,092
Write-off of uncollectible securities	-	(126)	-	(126)
Public utilities	(1,106)	(1,186)	(1,106)	1,186
Insurance	(364)	(620)	(366)	(620)
Indeductible	(241)	(1,171)	(487)	1,171
<u>Others (expense) and revenue</u>	<u>(562)</u>	<u>(887)</u>	<u>(605)</u>	<u>2,585</u>
<b>Total</b>	<b>1,923</b>	<b>1,372</b>	<b>13,632</b>	<b>6,131</b>

(\*) Amounts arising from the sublease of the property registered as a right of use asset; and

(\*\*) On January 23, 2023, Interproj signed the Quota Purchase and Sale Agreement and Other Covenants (hereinafter referred to as the "Agreement"), for the purpose of selling a 100% (one hundred percent) stake in the companies Solar Irecê 1 Ltda, Solar Irecê 2 Ltda, Solar Irecê 4 Ltda, Solar Irecê 5 Ltda in the amount of R\$ 12,000. In 2022, the amount of R\$1,287 refers to revenue from the disposal of Solares Irecê and Solar Irecê I to Interproj, with a variation in the amount initially forecast.

29. Income tax and social contribution

Description	2023	2022
Profit before taxes	28,774	13,025
Non-deductible overheads	250	1,297
License extension (citizen company)	4	7
Non-deductible depreciation	5,551	4,930
Amortization of leasing installments	(5,734)	(5,937)
Equity method	(10,824)	(1,679)
<u>Exchange rate variation to be realized</u>	<u>(1,236)</u>	<u>5,388</u>
Calculation basis	16,785	17,031
Income tax 15%	2,518	2,555
Income tax 10%	1,654	1,679
Social contribution 9%	1,511	1,533



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0021

(-) Citizen Company Program and PAT	(104)	(4)
Income tax and social contribution	5,579	5,763

The Company recognized in the income statement the revenue and its respective tax effects arising from the engineering services contract. Consolidated information has not been presented due to the non-significant variation.

30. Financial instruments

The Company's financial instruments are recorded in balance sheet account on December 31, 2023 at values that approximate the market on that date. These instruments are managed by means of operational strategies aimed at liquidity, profitability and security. The control policy consists of permanent monitoring of contracted rates in comparison with average market rates.

According to their nature, financial instruments may involve known or unknown risks, and it is important, in the Company's best judgment, to assess the potential 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 to which it is willing to subject itself in the course of its business. The diversification of its receivables portfolio, the selectivity of its clients, as well as the monitoring of sales financing terms by business segment and position limits are procedures adopted in order to minimize possible default problems in its accounts receivable.

b) Interest rate risk

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

c) Exchange rate risk

This 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 reduce assets arising from receivables in foreign currency.

31. Remuneration of key management personnel

Key management personnel, including statutory officers and directors, had remuneration paid or payable for services represented by fees and bonuses which amounted to R\$ 7,090 on December 31, 2023, and R\$ 7,196 in 2022, according to the 15th Annual General Meeting.

32. Insurance coverage (not audited)

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

33. Subsequent Events

On February 17, 2024, a withdrawal order was issued by the Angolan Ministry of Energy and Water for the payment of amounts owed to Intertechne in the amount of US\$ 5,864 (approximately R\$ 29 million), which should be received in the first half of 2024.

Board

Paulo César Akashi - Chief Executive Officer

Luiz Fernando Carvalho Teixeira - Financial and Administrative Officer

Carlos Afonso Infante da Câmara Teixeira - Business Development Officer

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

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

Beatriz Mulinari Pinheiro Machado - Infrastructure Business Unit Director

Roberto Eugênio Bertol - Technical Director for Water and Energy

Flavia Viviani Tormena Albertoni - Technical Director of Infrastructure

Ricardo Martins Pinheiro - Mining Director

Cristiano Andrade de Alencar - New Energies Director

Accountant

Jean Marc Maciel Alves - CRC | SP-261111/O-5

The financial statements were audited by Grant Thornton Auditoria e Consultoria Ltda CRC PR-011.979/F-1

SUMMARY OF GRANTING OF RENEWAL OF SIMPLIFIED ENVIRONMENTAL LICENSE



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0022

SAGA REVESTIMENTO LTDA hereby announces that it has received from the Instituto Água e Terra, the Renewal of the Simplified Environmental License - RLAS, valid until 07/22/2024, for USING, WELDING, TREATMENT AND COATING SERVICES IN METALS WITH GALVANOPLASTY LINE RUA TERRA BOA, No. 832 - BARRACÃO A -CEP: 83.324-223 - PINHAIS/PR.

Curitiba Hotels Restaurants Bars and Similar Trade Union CALL NOTICE

SPECIAL GENERAL MEETING CURITIBA E RMC

The President of the above entity, in the use of his legal and statutory attributions, summons all members and contributing members who can only participate in the discussions and vote if they are up to date with the Union's Treasury and in full enjoyment of their statutory rights (Owner Member, Shareholder or Director effectively appointed) to participate in the Extraordinary General Meeting, which will be held on May 9, 2024, at ten o'clock (10:00 AM) on first call, at Sindotel's headquarters, located at Av. República Argentina, No. 210 — Salão de Festas - District Vila Izabel — Curitiba/PR. If there is no legal number for the proceedings to be held at the first call, they will be called at 10:30 a.m. (ten hours and thirty minutes), with any number of attending affiliates and members, to resolve on the following:

1. Authorization for the President to negotiate and sign the Collective Bargaining Agreement - 2024-2025 for the cities of Curitiba and the Metropolitan Region for the Accommodation and Food Areas;
2. Authorization for the President to grant power of attorney to lawyers, in order to advise on the negotiations of the CCT, and that if agreement cannot be reached, to file a collective bargaining agreement, elect mediators, elect an arbitrator to file a Collective Bargaining Agreement before the TRT of the 9th Region and even to higher courts;
3. Resolution of the Meeting on the amount and due date of the Collective Bargaining Fee for the fiscal year 2024-2025;
4. Appointment of the Committee for Collective Bargaining with the Labor Union;
5. Discussion of the List of Labor Claims.

Curitiba, April 25, 2024.

Jonel Chede Filho

President

SUMMARY OF GRANTING OF OPERATING LICENSE

AIZ INDÚSTRIA DE MÁQUINAS E IMPLEMENTOS LTDA hereby announces that it has received from the Instituto Água e Terra, the Operating License - LO, valid until August 24, 2024, for the Manufacture, Maintenance and Repair of machinery, cabins, bodies and trailers for trucks Rua Joroslau Sochaki, 389. São José dos Pinhais-PR. District Ipê . CEP 83055-400..

REGISTRY OF DEEDS

JUDICIAL DISTRICT OF MATINHOS - STATE OF PARANÁ

OFFICIAL: ALCESTE RIBAS DE MACEDO FILHO

Rua Léa Viale Cury, No. 232, Downtown - Phone: (41) 3453-1001 - CEP 83.260-000

Official Letter No. 38/2024 - NAF Matinhos, April 18, 2024.

EDUARDO LUCAS VIANA - CPF 092.839.589-80

Service to debtor - By Public Notice (Art. 26, § 4, of Law 9.514 of 11/20/1997)

Dear Sir,

1. As Officer of the Registry of Deed of Matinhos/PR, pursuant to the powers conferred by Article 26 of Law 9.514/97, as well as the creditor Caixa Econômica Federal, pursuant to the contract by private instrument of sale and purchase of real estate, loan and fiduciary sale in guarantee in the SFH - financial housing system, No. 1.4444.1773838-5, dated 03/18/2022, registered under Nos. 03 and 04 (R.3 and R.4), on the margins of registration No. 55,460 of this Registry Office, Unit No. 01 (one), of the SERRA DOS PINHAIS RESIDENTIAL CONDOMINIUM, located in this Municipality and District of Matinhos-PR, located in this Municipality and Judicial District of Matinhos-PR. NOTICE IS HEREBY GIVEN to all who may see or be aware of this notice that EDUARDO LUCAS VIANA is a debtor for unpaid charges.

2. We would like to inform you that the amount of these charges positioned up to April 18, 2024 corresponds to R\$ 5,880.02, subject to monetary restatement, interest and collection costs until actual payment, plus any charges due within the term of this Public Notice.

3. And since she is in an unknown place, and it is not possible to summon her in person, I hereby summon you to appear at the agency holding the financing, within the period defined in this summons, within the non-extendable period of fifteen (15) days as of the date of the third and last publication of this Public Notice.

4. You are hereby informed that failure to comply with the aforementioned obligation within the period stipulated herein



**REPÚBLICA FEDERATIVA DO BRASIL**  
**FEDERATIVE REPUBLIC OF BRAZIL**  
**ANTONIO DARI ANTUNES ZHBANOVA**

TRADUTOR PÚBLICO E INTÉRPRETE COMERCIAL-- *CERTIFIED PUBLIC TRANSLATOR*

Idioma/Language: Inglês - Português/*English - Portuguese*

Matrícula Jucepe nº 406 • CPF 756.770.758-68

Rua Princesa Isabel nº 206 - Aloisio Pinto - Garanhuns (PE) CEP : 55.292-21 0

Telefone/Phone/Whatsapp +55 11 9 8784 1006 – (87) 92000-9314 - e-mail: dari.zhbanova@gmail.com (skype: antonio.dari)

TRANSLATION No. TG-12505

BOOK No. 50

PAGE No. 0023

guarantees the right to consolidate ownership of the property in favor of the fiduciary creditor Caixa Econômica Federal, under the terms of article 26, paragraph 7 of Law 9.514/97.

[Digital signature]

Alceste Ribas de Macedo Filho

MUNICIPALITY OF CIANORTE

Notice of Invitation to Bid - Online Trading No. 016/2024

The Municipality of Cianorte, through the Tenders Division, hereby announces, for the information of anyone interested, that with the authorization of the Hon. Mayor, and in accordance with the legislation in force, that it will carry out, in the Bidding Division Room, located at Centro Cívico nº 100, Cianorte, Paraná, an ONLINE TRADING, lowest price type, with the following object: Hiring a company to lay concrete pipes, manhole boxes and curbs. Accreditation until 8:30 a.m. on May 20, 2024 through the website [www.licitacoes.caixa.gov.br](http://www.licitacoes.caixa.gov.br); receipt of bids until 9:00 a.m. on May 20, 2024; start of the session at 9:00 a.m. on May 20, 2024; offering of bids from 9:30 a.m. on May 20, 2024. The Public Notice and its respective models, addenda and annexes, as well as information on quantities, deadlines, estimated values and other conditions are available at the above address or at <http://ip.cianorte.pr.gov.br:8082/portaltransparencia/licitacoes>. Additional information, questions and requests for clarification should be addressed to the Auctioneer. Phone: (44) 3619-6332 or (44) 3619-6209. Cianorte, on April 24, 2024.

Gilberto Yoshio Matuo

Head of the Bidding Division

The BEM PARANÁ newspaper has a qualified team to take care of your company's legal advertising.

Nothing else was contained in said original, which I return with this faithful translation. In witness whereof, I have hereunto set my hand and seal of office. May 27, 2024.

Emoluments according to the law.



This document was digitally signed by ANTONIO DARI ANTUNES ZHBANOVA.

To verify the signature access the link below.

<https://www.qrassinaturas.com.br/CheckPadesRest?c=7N5N-Z2DJ-NA6B-DVDK>

