

CONSTRUTORA TENDA S.A.
Corporate Taxpayer's
Registry (CNPJ/MF) No. 71.476.527/0001-35
Corporate Registry Identification Number (NIRE) 35.300.348.206

**Material Fact
Guidance 2023**

CONSTRUTORA TENDA S.A. (B3: TEND3) ("Company", "Tenda"), pursuant to Paragraph 4 of Article 157 of Law No. 6.404 of December 15, 1976, and CVM Resolution No. 80, of March 29th, 2022, releases on this date its corporate guidance.

The Company's guidance is based on the management expectations, in-house studies, and economic and financial conditions of the market where the company operates. Within this context, we reached the following guidance for 2023:

Concerning the **Adjusted Gross Margin**, which is the ratio between consolidated gross profit for the year (less financial charges stated in Note 22 to the financial statements) and consolidated net revenue for the year, a range is estimated between the minimum of 24.0% (twenty-four percent) and the maximum of 26.0%(twenty-six percent).

Guidance 2023	Minimum	Maximum
Adjusted Gross Margin Range (%)	24.0	26.0

Concerning the **Net Pre-Sales**, which results from gross sales for the year (in R\$ billion) less cancellations for the year (in R\$ million), all adjusted to Tenda's equity interest, a range is estimated between the minimum of R\$2.7 billion and the maximum of R\$3.0 billion.

Guidance 2023	Minimum	Maximum
Net Pre-Sales Range (R\$ billion)	2.7	3.0

The Company envisions delivering in 2023 **Sales Volume** between R\$2.7 billion and a maximum of R\$3.0 billion Adjusted Margin between 24% (twenty-four percent) and 26% (twenty-six percent).

Risks and Opportunities

- **Cost inflation risk** being **above the budgeted 5% (five percent) inflation**;
- **Risk of inefficiency normalization** curve being longer than anticipated;

Opportunity to increase price with eventual revisions in the CVA program, which may also have an impact on volume. In our base case scenario, we are assuming we gain price in line with inflation.

Estimates and guidance are subject to several risks and uncertainties and consider information currently available. Therefore, as aforementioned, are substantially dependent upon the market conditions, Brazil's economy performance, the business sectors in which the Company operates and the international markets, thus, subject to changes. In the event of relevant changes in these factors, the guidance may be reviewed.

The Company will keep its shareholders and the market informed of any review of the financial estimates released herein.

São Paulo, December 20th, 2022

Construtora Tenda S.A.

Luiz Mauricio de Garcia Paula

Chief Financial and Investor Relations Officer