

**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 2024**

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

The Company's projections are based on management's expectations, internal studies conducted, and the economic and financial conditions of the market in which the Company operates. In this context, the following projections for the year 2024 have been delineated, segregated between the two operations of the Group (Tenda and Alea):

For the **Adjusted Gross Margin**, understood as the ratio between the gross result of the period and the consolidated net revenue of the period, an oscillation is estimated between a minimum of 29.0% and a maximum of 31.0% for the Tenda segment, and between a minimum of 9.0% and a maximum of 11.0% for the Alea segment.

	<b>Adjusted Gross Margin Range (%)</b>	
	<b>Minimum</b>	<b>Maximum</b>
<b>Tenda</b>	<b>29.0</b>	<b>31.0</b>
<b>ALEA</b>	<b>9.0</b>	<b>11.0</b>

For **Net Pre-Sales**, defined as the result of the subtraction between gross sales of the period and cancellations made during the period, adjusted for all values regarding Tenda's ownership interest, an oscillation is estimated between a minimum of R\$ 3.2 billion and a maximum of R\$ 3.5 billion, and for Alea an oscillation between a minimum of R\$ 400.0 million and a maximum of R\$ 500.0 million.

	<b>Net Pre-Sales Range (R\$)</b>	
	<b>Minimum</b>	<b>Maximum</b>
<b>Tenda</b>	<b>3.2 billion</b>	<b>3.5 billion</b>
<b>ALEA</b>	<b>400.0 million</b>	<b>500.0 million</b>

For the **Adjusted EBITDA**, an oscillation is estimated between a minimum of R\$ 375.0 million and a maximum of R\$ 425.0 million in the Tenda segment, and between R\$ -50.0 million and R\$ -30.0 million in the Alea segment.

	<b>ADJUSTED EBITDA (R\$ million)</b>	
	<b>Minimum</b>	<b>Maximum</b>
<b>Tenda</b>	<b>375.0</b>	<b>425.0</b>
<b>ALEA</b>	<b>-50.0</b>	<b>-30.0</b>

The aforementioned projections do not consider the "Pode Entrar" Housing Program ("Pode Entrar") or the Special Tax Regime for Real Estate Developments ("RET1%"), which entails an effective tax rate of 1% on revenue from units sold in Tier 1 of the Minha Casa Minha Vida Program. The "Pode Entrar" program has a potential General Sales Value (VGV) of approximately R\$ 577.1 million, and if all of the Company's projects are contracted, the above projections may be revised.

The mentioned estimates and projections are subject to various risks and uncertainties and are based on currently available information. As previously outlined, these projections are substantially dependent on market conditions, the performance of the Brazilian economy, the business sectors in which the Company operates, and international markets, and are therefore susceptible to change. In situations of substantial changes in these factors, the mentioned projections may be subject to revision.

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

São Paulo, January 08<sup>th</sup>, 2024

**Construtora Tenda S.A.**

Luiz Mauricio de Garcia Paula

*Chief Financial and Investor Relations Officer*