



**ETERNIT S.A. - UNDER COURT-SUPERVISED REORGANIZATION**  
Corporate Taxpayer ID (CNPJ): 61.092.037/0001-81  
COMPANY REGISTRY (NIRE): 35.300.013.344

**MATERIAL FACT**  
**Payment of Dividends**

Eternit S.A. - Under Court-Supervised Reorganization (B3: ETER3, “Company” or “Eternit”), in compliance with Resolution 44 dated August 23, 2021 of the Brazilian Securities and Exchange Commission, hereby informs its shareholders and the market that the Board of Directors Meeting held on this date approved the payments of dividends to shareholders in the gross amount of ten million, seventy thousand, six hundred two reais and seventy centavos (R\$10,070,602.70) for the fiscal year 2023. The payment to shareholders will be made on December 27, 2024 without inflation adjustment, as detailed below.

Earnings	Deliberated on	Date ex-earnings	Gross amount (R\$)	Gross amount per share (R\$)	Period	Payment date
DIVIDENDS	27/02/2024	March 5, 2024	10.070.602,70	0,163162	2023	December 27, 2024

The Company will keep its shareholders and the market informed of further developments on the subject of this notice.

São Paulo, February 27, 2024.

**Vitor Mallmann**  
Investor Relations Officer