

# Certified Translation from Portuguese into English

## Tradução Juramentada

Original document reference:

Novo PRJ - Cimento Tupi.1-45\_434-437

Translated title:

New Court-Supervised Reorganization Plan - Cimento Tupi.1-45\_434-437

**TRANSLATION No.11**

**BOOK No.283**

**PAGE No.210**



I hereby certify and give full faith and credit that on this date a document has been presented to me in Portuguese, to which I translate as follows:

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### COURT-SUPERVISED REORGANIZATION PLAN

OF

**CIMENTO TUPI S.A. – EM RECUPERAÇÃO JUDICIAL**

February 23, 2024

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**José Roberto Vensan Maramaldo**

Tradutor Público e Intérprete Comercial

Matriculado na Jucesp sob o no. 1092 no idioma inglês

Nomeado através da Portaria 68/2000 de 12/07/2000

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C.C.M.: 2.845.542-8

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## COURT-SUPERVISED REORGANIZATION PLAN OF CIMENTO TUPI S.A. – EM RECUPERAÇÃO JUDICIAL

CIMENTO TUPI S.A. – EM RECUPERAÇÃO JUDICIAL, a corporation enrolled with the Corporate Taxpayer's Register (CNPJ/ME) under nº 33.039.223/0001-11, headquartered at Avenida das Américas, nº 500, Bloco 12, Salas 205 e 206, Barra da Tijuca, CEP 22.640-100, in the City and State of Rio de Janeiro, hereinafter referred to as “Cimento Tupi” or “Company under Reorganization,” in compliance with the provisions of art. 53 of Law No. 11101/2005, hereby enters this court-supervised reorganization plan in file of the court-supervised reorganization case No. 0012239-96.2021.8.19.0001, pending decision with the 3rd Business Court of the District of the Capital of the State of Rio de Janeiro, and includes the following terms and conditions:

### 1. DEFINITIONS AND CONSTRUCTION RULES

1.1. Definitions. The terms and expressions in capital letters herein are defined in Annex 1.1.

1.2. Construction Rules.

1.2.1. The Plan shall be read and construed under the rules under its annexes and this Clause 1.2.

1.2.2. The headings and titles of the clauses hereof are for informational reference purposes only and shall not limit or affect the meaning of the clauses, paragraphs or items to which they apply.

1.2.3. Whenever the context requires, the definitions herein shall apply in both the singular and plural forms and the male gender shall include the female gender, and vice versa.

1.2.4. Except when expressly provided otherwise herein, the annexes and documents mentioned herein are integral parts of the Plan for all legal purposes and their content is binding. Unless expressly provided otherwise, references to any documents or other instruments include all their amendments, substitutions, restatements, and respective complements.

1.2.5. Except as expressly provided otherwise herein, references to chapters, clauses, items or annexes apply to chapters, clauses, items and annexes hereof.

1.2.6. The use of the terms “including”, “inclusively” and other similar terms herein followed by any generic statement, term or matter shall not limit such statement, term or matter to the specific items or matters inserted immediately after such word — as well as similar items or matters — but, instead, they shall refer to all other items or matters that could reasonably be included within the broadest possible scope of such statement, term or matter. Such terms shall always be read as if they were accompanied by the sentence “including but not limited to”.

1.2.7. References to legal provisions and Laws shall be interpreted as references to such provisions or Laws as in force on the date hereof or on a date determined explicitly by the context.

1.2.8. The parties hereto shall consider all deadlines herein in the manner provided for in art. 132 of the Civil Code, excluding the start date, and including the expiration day. Any deadlines hereof (whether counted in Business Days or not) whose final term falls on a day that is not a Business Day, shall be automatically extended to the immediately subsequent Business Day.

1.2.9. Except when expressly provided otherwise herein: (a) in the event of a conflict between clauses hereof, the clause containing a specific provision shall prevail over the one containing generic provisions; (b) in the event of a conflict between the provisions of the annexes and/or documents mentioned herein and the provisions hereof, the Plan shall prevail; and (c) in

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the event of a conflict between the provisions hereof and the obligations outlined in any contracts entered into by Company under Reorganization before the Order Date, the Plan shall prevail.

### 2. GENERAL

2.1. History of Cimento Tupi and its operations. Founded in 1949, Cimento Tupi – at the time called Companhia de Cimento Vale do Paraíba – has been producing cement and its derivatives for the last 70 (seventy) years, being a reference for its pioneering spirit in launching, in Brazil, the first cement with the addition of slag basic blast furnace granulate, a material that, at the time, was discarded by the steel industry.

Cimento Tupi began its production in a unit located in Volta Redonda and, in 1971, expanded this industrial park with the installation of a second kiln for the production of clinker, in addition to other grinding equipment.

The improvements implemented in the industrial structure of Cimento Tupi meant that the plant's installed capacity reached, at that time, 600,000 (six hundred thousand) tons of cement per year.

In 1972, it changed its corporate name to Cimento Tupi and in 1976, it inaugurated the new Pedra do Sino factory in Carandaí - MG, in addition to building a distribution terminal in Mogi das Cruzes, which, in 1998, was converted into a plant for mixing, bagging and distributing cement to serve the more significant São Paulo market. Furthermore, in the 1970s, Cimento Tupi began operations in cement terminals in Rio de Janeiro and Juiz de Fora – MG.

Years later, Cimento Tupi implemented a study to expand the clinker and cement production capacity at the Carandaí factory, having even replaced its furnace, which made it possible to increase its cement production capacity to 1.1 million tons per year. In 1997, a second cement mill operated at that factory, again expanding the company's production capacity to 1.5 million tons of cement per year.

The Carandaí factory received ISO 9001 certification, version 2000 for its manufacturing process. In 2013, the nominal production capacity increased from 3,000 to 6,500 tons per day after Cimento Tupi started clinker production on the 2nd production line at the Carandaí factory.

Currently, Cimento Tupi has an installed capacity of 3.4 million tons of cement per year, with a factory located in the city of Carandaí, Minas Gerais, a grinding unit in Volta Redonda – RJ and bagging and distribution in Mogi das Cruzes – SP.

Cimento Tupi also produces Compound Portland Cement, controlling the process from the raw material deposit to shipping to the consumer market, mainly in the southeast region.

Finally, it is worth mentioning that Cimento Tupi directly employs approximately 550 (five hundred and fifty) people and generates about 1,700 (one thousand and seven hundred) indirect jobs, which represents a payroll of practically R\$45,000,000.00 (forty and five million reais) annually, therefore performing a very relevant social function in the places where it operates.

2.2. Reasons for the Crisis. As amply explained in the initial petition for the Court-supervised reorganization request, Cimento Tupi faces the direct consequences of a series of adverse facts related to the market in which it operates and which, added to the deterioration of the economic scenario of the country, the deepening of the notorious financial crisis, the uncertainty regarding the resumption of growth in the Brazilian economy and the intense difficulty in obtaining credit, drastically altered its economic-financial situation.

One of the factors that severely affected Cimento Tupi's activities was the strong depreciation of the Real against the North American Dollar. This is because, to maintain its competitiveness, following the movement of its competitors who were also seeking to increase their cement production capabilities and, to serve, promptly, its vast clientele, Cimento Tupi decided to expand the Carandaí factory and, therefore, it resorted to the long-term credit line in foreign currency (issuance of Notes and financing taken from the Agricultural Bank of China).

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After studies evaluating the best cost to raise funds to implement the works to double the production line at the Carandaí factory, Cimento Tupi decided to issue debt securities (Notes) abroad, in the amount of US\$ 100,000. 000.00 (one hundred million dollars). Later, Cimento Tupi issued a supplementary issue worth US\$50,000,000.00 (fifty million dollars) and, finally, another US\$35,000,000.00 (thirty-five million dollars) were issued, totaling a debt with these international creditors in the total amount of US\$185,000,000.00 (one hundred and eighty-five million dollars).

Furthermore, Cimento Tupi raised additional financing to expand the Carandaí factory. Signed a contract to obtain resources (Facility Agreement) in the amount of US\$25,500,000.00 (twenty-five million and five hundred thousand dollars) with the Agricultural Bank of China, to finance part of the equipment imported from China for the second production line at the Carandaí factory and the contracting of an insurance policy with CHINA EXPORT & CREDIT INSURANCE CORPORATION (SINOSURE). This institution took over the financing after its complete assignment by the original creditor in December 2017.

The depreciation of the Real against the Dollar, added to the financial difficulties faced by suppliers and changes to the original project, increased the initial budget for the factory expansion by more than R\$ 170,000,000.00 (one hundred and seventy million reais). Such circumstances forced Cimento Tupi to resort to new lines of financing.

Although the new unit increased Cimento Tupi's market share, the sudden change in the economic scenario, with a sharp reduction in the growth of civil construction, drastically reduced the demand for cement, negatively impacting companies in the sector. The unexpected change was even worse for Cimento Tupi due to the surge in the US Dollar against the Real, contributing to the significant increase in the company's debt.

Given these circumstances, Cimento Tupi was unable to comply punctually with its obligations, culminating in the request for Court-supervised reorganization.

2.3. Economic-Financial and Operational Feasibility of Cimento Tupi. Notwithstanding the events and factors described in Clause 2.2 that culminated in the request for Court-supervised reorganization of Cimento Tupi, the current financial situation is temporary and temporary, with Cimento Tupi having all the conditions to reverse it.

The activities carried out by Cimento Tupi are profitable and viable, given the positive outlook for the market going forward. After a long period of crisis in the sale of cement in the national market, this activity began to grow again from 2020 and, although with some variations, remains stable at the current moment.

Furthermore, the industrial park in Carandaí, added to the units in Volta Redonda and Mogi das Cruzes, are enough for Cimento Tupi to have a production capacity of 3.4 million tons of cement annually.

We highlight that Cimento Tupi had already undergone a profound operational restructuring, readjusting its operations, optimizing activities and reducing costs, including negotiating with its creditors (including those holders of Credits with Real Guarantee), even before the Request Date.

The current financial crisis shall be overcome given the relevant economic potential of Cimento Tupi and the value of its assets, meeting as much as possible and reasonably the interests and rights of its creditors, enabling the preservation of its economic and business activity and, consequently, maintaining the production source and jobs, and aiming to promote the company's social function and economic activity, objectives expressly declared in the LRF.

During the validity of the Previous Plan, Cimento Tupi almost fully paid off the Labor Credits, the Credits of the Strategic Supplier Creditors and those of the Class IV Unsecured Creditors indicated in the List of Creditors of the Court-Appointed Trustee, so that this Plan aims to establish the new payment conditions for the remaining balance of Credits Subject to Bankruptcy Rules.

The feasibility of the Plan and the measures provided therein for the reorganization of Cimento Tupi is confirmed by the Report, under the terms of art. 53, items II and III, of the LRF, which appears in Annex 2.3 to this Plan.

### 3. Reorganization Measures

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3.1. Overview. Cimento Tupi proposes the adoption of the measures listed below as a way to overcome its current and momentary economic-financial crisis, which are detailed in the specific sections hereof, under the LRF and other applicable Laws:

- (a) Restructuring of Credits: Restructuring of Credits, adapting them to your payment capacity, by changing the term, charges and payment method, under the terms established in Clause 4.
- (b) Disposal and Encumbrance of assets: After the Judicial Approval of the Plan, as a means of raising resources for investment in its business, equipment, machinery and operations, as well as to fulfill the obligations assumed under the terms hereof, Cimento Tupi may, through the corporate structure that it deems most efficient and under Clause 5.1 hereof and art. 60, 66, 140, 141 and 142 of the LRF, promote the alienation and encumbrance of movable and/or immovable assets, regardless of new approval from the Preliminary Creditors or the Court-supervised reorganization.
- (c) Corporate Reorganization. After the Judicial Approval of the Plan, Cimento Tupi may, regardless of new approval from the Preliminary Creditors or the Court-supervised reorganization, carry out one or more corporate reorganization operations, to enable full compliance with this Plan and to obtain a more efficient and appropriate structure for the implementation of the proposals set out herein, the continuity of its activities and the eventual constitution and organization of UPIs for subsequent sale by Cimento Tupi, as well as any other corporate reorganization operations, such as: spin-off, incorporation, incorporation of shares, merger and transformation, within its corporate group or with third parties, under the terms of art. 50 of the LRF, as long as they do not cause a Material Adverse Effect on Cimento Tupi.
- (d) Maintenance and Growth of Other Activities: Given the provisions of Clauses 2.1 and 2.3 above regarding the operations of Cimento Tupi and the respective importance for its economic-financial and operational viability, Cimento Tupi shall maintain the activities it currently develops, directly or indirectly through its subsidiaries, and shall always seek better efficiency in its operations.
- (e) New Resources: Cimento Tupi may also prospect and adopt measures, including during the Court-supervised reorganization aimed at obtaining new resources under the terms of Clause 5.2, by getting new loans, financing operations or any type of credit, including through issuance of new debt instruments, with or without guarantee, to be approved under the terms hereof and its bylaws and provided that the provisions hereof and arts. 67, 84 and 149 of the LRF, as well as in arts. 66 and 69-A of the LRF, as applicable. Any new resources raised in the capital market shall be extra-competitive under the provisions of the LRF.

3.1.1. Without prejudice to the provisions of Clause 3.1 and its sub-items, the Company under Reorganization may timely assess the possibility and convenience of adopting any other means of reorganization provided for in art. 50 and items of the LRF, as long as they submit it to creditors under Clause 6.6.

#### 4. Credit Restructuring

4.1. Labor Credits. During the validity of the Previous Plan, Cimento Tupi paid in full the Labor Credits held by the respective Labor Creditors indicated in the List of Creditors of the Court-Appointed Trustee, observing the payment terms and conditions set out in that Previous Plan. In the event of the inclusion of new Labor Creditors in addition to the one originally included in the List of Creditors of the Court-Appointed Trustee, whether by judicial or arbitration decision that has become final, or by agreement between the parties, the Credits of said Labor Creditors shall be fully paid, in national currency, in the form described below and always observing the limit of the values of the respective Labor Credits:

4.1.1. Labor Credits, up to the limit of 150 (one hundred and fifty) minimum wages in force on the date of the Judicial Homologation of the Plan, shall be corrected, at the lowest frequency permitted by Law, by the IPCA from the Judicial Homologation of the Plan until the date of effective payment and shall be paid – minus the respective legal charges – to the respective Labor Creditors in 12 (twelve) monthly installments, as follows: (i) one installment, in the amount of up to R\$ 15,000.00 (fifteen thousand reais), to be paid in up to 30 (thirty) days counted from the Judicial Approval of the Plan

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and (ii) the remaining balance of the respective Labor Credits, observing the limit set out in this Clause 4.1.1, to be paid in 11 (eleven) monthly, equal and successive installments, the first installment being due 30 (thirty) days after payment of the installment described in item (i) and the remaining installments on the same day in subsequent months.

4.1.2. The amount of Labor Credits held by each Labor Creditor that exceeds the limit of 150 (one hundred and fifty) minimum wages ("Surplus Labor Credits") shall be paid in the manner described below:

4.1.2.1. Principal's grace period: Grace period for Repayment of the principal of Surplus Labor Credits of 48 (forty-eight) months, counting from the Judicial Approval of the Plan.

4.1.2.2. Payment of Principal: The Debtor shall pay the principal value of Surplus Labor Credits held by each Labor Creditor in 16 (sixteen) annual and successive installments, the first being due on the 5th (fifth) Business Day of the 60th (sixtieth) month counted from the Judicial Approval of the Plan and the remaining installments on the same day every 12 (twelve) months from the first payment, according to the percentages of the principal value described in the progressive table below, plus capitalized interest (according to Clause 4.1.2.6 below):

Years	Installments	Percentage of the value to be repaid per year
0 to 4th	-	0.0%
5th	1st	2.0%
6th	2nd	2.0%
7th	3rd	2.0%
8th	4th	3.0%
9th	5th	3.0%
10th	6th	4.0%
11th	7th	4.0%
12th	8th	5.0%
13th	9th	6.0%
14th	10th	7.0%
15th	11th	8.0%
16th	12th	9.0%
17th	13th	10,0%
18th	14th	10,0%
19th	15th	12,5%
20th	16th	12,5%

4.1.2.3. Monetary Restatement for inflation: Excess Labor Credits shall be restated for inflation, at the shortest frequency permitted by Law, by the IPCA index from the Judicial Approval of the Plan until the effective payment date.

4.1.2.4. Interest: Interest of 0.5% (zero-point five percent) per year.

4.1.2.5. Grace Period for Interest: Interest accrued over the 48 (forty-eight) months counting from the Judicial Approval of the Plan shall not be paid during this period and shall be capitalized annually to the principal value of Surplus Labor Credits.

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4.1.2.6. Payment of Interest: After the interest grace period described above, the interest on the new principal value of the Excess Labor Credits (after the capitalization provided for in Clause 4.1.2.5 above) shall accrue annually and paid together with the Repayment installments of the new value of the principal of Surplus Labor Credits.

4.2. Credits with Real Guarantee. The Credits secured by a Real Guarantee shall be restructured and paid upon delivery of the Tupi Debentures, under the terms and conditions set out below:

4.2.1. Issue Date: This date shall be defined in the Tupi Debenture indenture (“Issue Date”).

4.2.2. Payment of Principal: The principal amount shall be repaid in just one installment (bullet), in the 120th (one hundred and twentieth) month counted from the Issuance Date of the Tupi Debentures.

4.2.3. Interest: From the Issuance Date of the Tupi Debentures, interest corresponding to 100% (one hundred percent) of the CDI plus a spread or surcharge equivalent to 1.00% (one whole percent) per year, base 252 (two hundred and fifty two) business days, observing that (i) the minimum value of remuneration shall be equivalent to 8.00% (eight percent) per year; and (ii) the maximum value of the remuneration shall be equivalent to 12.00% (twelve percent) per year.

4.2.4. Optional capitalization of interest: Interest accrued over the 60 (sixty) months from the Issuance Date may or may not be paid during this period, at the discretion of Cimento Tupi, being sure that, in case of non-payment, the corresponding interest shall be capitalized and incorporated into the principal value.

4.2.5. Payment of Interest: Without prejudice to optional capitalization, interest shall be due semi-annually, with the first payment due at the end of the first semester counting from the Issuance Date.

4.2.6. Optional Early Redemption or Optional Extraordinary Repayment: From the date of payment of the Tupi Debentures by the respective debenture holder, Cimento Tupi may redeem or repay the Debentures, at its sole discretion, without the incidence of any premium, under the terms set out in the Tupi Debenture indenture, upon payment of a portion of the nominal value unit of the Debentures (or the balance of the par unit value of the debentures, as applicable) to be redeemed or repaid, plus the remuneration of the Tupi Debentures calculated pro rata temporis from the Issuance Date or the respective date of payment of the remuneration immediately prior, as applicable, until the date of redemption or Repayment.

4.2.7. Mandatory Extraordinary Repayment: If in any fiscal year, the cash balance and cash equivalents of Cimento Tupi, as evidenced in its annual financial statements, exceeds the amount of R\$ 120,000,000.00 (one hundred and twenty million reais), updated annually by the IPCA (“Surplus Cash”), Cimento Tupi shall use all of the Surplus Cash for the Repayment of the Tupi Debentures, under the terms of the Tupi Debenture indenture.

4.2.8. Guarantee: Cimento Tupi shall establish a 2nd (second) degree mortgage on the properties described and characterized in registrations celebrated on the date of execution of the Tupi Debenture indenture, substantially in the form of Annex 4.2.8.

4.2.9. Other contractual conditions: The other conditions applicable to the Tupi Debentures that will be issued under the terms of this Clause 4.2 shall be described in the Tupi Debenture indenture contained in Annex 4.2.9 hereof.

4.2.10. Construction Rules: In the event of a conflict in the construction between the provisions hereof and the obligations set out in the respective Tupi Debentures Indenture, the provisions set out in the Tupi Debentures Indenture shall prevail.

4.3. Unsecured Credits.

4.3.1. Restructuring of Class III Credits. Except as otherwise provided herein and subject to the provisions of Clause 4.3.1.1 below, each Class III Unsecured Creditor may choose, under the terms of Clause 4.4 or Clause 4.4.3 hereof, as applicable, at its discretion, by having all or, in the case of Qualified Class III Creditors, the remaining balance after the payment provided for in Clause

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4.3.1.1 and sub-clauses below, of their respective Class III Credits restructured through one of the options provided for in Clauses 4.3.1.2 and 4.3.1.3 below, without the possibility of voluntary division of the credit value or, in the case of Creditors Class III Qualified, of the remaining balance of the respective credit, between the options mentioned above and observing the individual Credit limits indicated in the List of Creditors of the Court-Appointed Trustee and the provisions of Clause 4.3.1.4:

4.3.1.1. General Payment of Class III Credits in Foreign Currency: Class III Unsecured Creditors who qualify as Qualified Class III Creditors shall have their respective Class III Credits in the amount of up to US\$3,750,000.00 (three million, seven hundred and fifty thousand US Dollars) (“Limit Individual General Payment”) paid under this Clause 4.3.1.1 and its sub-clauses below, also observing the maximum value and the total of US\$40,000,000.00 (forty million US Dollars) of Class III Credits denominated in US Dollars payable under the terms of this Clause 4.3.1.1 and its sub-clauses below (“Total General Payment Limit”):

4.3.1.1.1. Payment Proportion. If the sum of Class III Credits denominated in US Dollars held by Qualified Class III Creditors is limited to the amount of US\$3,750,000.00 (three million, seven hundred and fifty thousand US Dollars) for each Qualified Class III Creditor (“Total Class III Credits Considered”) is greater than the Total General Payment Limit, Qualified Class III Creditors shall have (i) part of their Class III Credits denominated in US Dollars paid according to Clause 4.3.1.1 and its sub-clauses, in the exact proportion that the Total General Payment Limit represents of the Total Class III Credits Considered (“Payment Proportion”), observing in any case the Individual General Payment Limit; and (ii) the respective remaining balances of their Class III Credits paid under any of the restructuring options provided for in Clauses 4.3.1.2 and 4.3.1.3 hereof, according to the choice made by the respective Qualified Class III Creditors under the terms of Clause 4.3.1.1.3, or, if Debtor chooses no restructuring option, paid under Clause 4.3.1.4. For clarity, and just as an example, the Payment Proportion shall be as follows:

(A) Total Class III Credits Considered (as defined above) = US\$42 million

(B) Total General Payment Limit (as defined above) = US\$40 million

Payment Ratio = (B) / (A) = 95.23 %

4.3.1.1.2. Payment of the First Installment: Cimento Tupi shall pay Qualified Class III Creditors the amount equivalent to 20% (twenty percent) of the Total General Payment Limit, within 30 (thirty) days counted from the Recognition of the Plan in Chapter 15, for Qualified Class III Creditors holding Senior Unsecured Notes, or Judicial Approval of the Plan, for all other Qualified Class III Creditors, in the Payment Proportion and observing the Individual General Payment Limit (“First Installment”). The remaining balance of Class III Credits denominated in US Dollars of each Qualified Class III Creditor, after payment of the First Installment (“Balance After First Installment”), shall be paid under items (i) to (iii) below, up to the total limit of Class III Credits denominated in US Dollars equivalent to 80% (eighty percent) of the Total General Payment Limit, in the Payment Proportion and observing the Individual General Payment Limit:

(i) Payment of Principal. The principal value of the Balance After First Installment shall be paid in up to 5 (five) annual and successive installments, in the amount equivalent to up to 16% (sixteen percent) of the Total General Payment Limit for each yearly installment, in the Payment Proportion and observed the Individual General Payment Limit (“Annual Installments”), the first being due on the 5th (fifth) Business Day of the 12th (twelfth) month counted from the Recognition of the Plan in Chapter 15, for Qualified Class III Creditors holding Senior Unsecured Notes, or Judicial Approval of the Plan, for all other Qualified Class III Creditors, and the others on the same day every 12 (twelve) months counting from the first payment provided for in this item (i), plus interest accrued according to item (iii) below.

(ii) Interest: interest of 0.75% (zero-point seventy-five percent) per year.

(iii) Payment of Interest: Interest on the value of the Balance After First Installment shall accrue annually and Debtor shall pay it together with the Repayment installments of the principal value of the Balance After First Installment, subject to the provisions of item (i) above this Clause 4.3.1.1.2.

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4.3.1.1.3. Notwithstanding the payment of Class III Credits in foreign currency held by Qualified Class III Creditors under the terms of Clause

4.3.1.1 and its sub-clauses, Qualified Class III Creditors shall, as provided for in Clause 4.4 or Clause 4.4.3 hereof, as applicable, choose between the restructuring options provided for in Clauses 4.3.1.2 and 4.3.1.3 hereof to receive payment of the respective remaining balances of their Class III Credits after payments of the amounts provided for in Clause 4.3.1.1 and its sub-clauses, or, if said Creditors chose no restructuring option, they will be paid under Clause 4.3.1.4.

4.3.1.2. Restructuring Option I: Class III Unsecured Creditors who opt for Restructuring Option I shall have the balance of their respective Class III Credits, after eventual payment under the terms of Clause 4.3.1.1 above, restructured and paid in the manner described below:

4.3.1.2.1. Discount: Class III Credits restructured under this option shall be reduced by 75% (seventy-five percent). For all purposes, the discount provided for in this Clause 4.3.1.2.1 shall be applied first to the interest that is due and to be paid, and, only subsequently, to the portion of the principal that makes up the Class III Credits to be restructured and paid under the terms of Clause 4.3.1.2.

4.3.1.2.2. Balance after discount: The remaining balance of Class III Credits held by Class III Unsecured Creditors who opt for Restructuring Option I, after the discount provided for in Clause 4.3.1.2.1 above ("Balance Remaining After Discount Restructuring Option I"), shall be paid under the following terms and conditions:

(i) Principal's grace period: Grace period for principal repayment of 60 (sixty) months, counting from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as appropriate.

(ii) Payment of Principal: The principal value of the Remaining Balance After Discount Restructuring Option I shall be paid in 36 (thirty-six) quarterly and successive installments, the first being due on the 5th (fifth) Business Day of the 64th (sixty-fourth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or the Judicial Approval of the Plan, for all other Class III Credits, as applicable, and the others on the same day every 3 (three) months from the first payment, according to the percentages of the principal amount described in the progressive table below, plus interest added under the terms of item (iv)(c) below:

Months	Installments	Percentage of the value to be repaid by quarter
0 to 60°	-	0.0%
64th	1st	0.50%
67th	2nd	0.50%
70°	3rd	0.50%
73rd	4th	0.50%
76th	5th	1.00%
79th	6th	1.00%
82nd	7th	1.00%
85th	8th	1.00%
88th	9th	1.75%
91st	10th	1.75%
94th	11th	1.75%

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97th	12th	1.75%
100th	13th	1.75%
103rd	14th	1.75%
106th	15th	1.75%
109th	16th	1.75%
112th	17th	1.75%
115th	18th	1.75%
118th	19th	1.75%
121st	20th	1.75%
124th	21st	1.75%
127th	22nd	1.75%
130°	23rd	1.75%
133rd	24th	1.75%
136th	25th	1.75%
139th	26th	1.75%
142nd	27th	1.75%
145th	28th	1.75%
148th	29th	2.25%
151st	30th	2.25%
154th	31st	2.25%
157th	32nd	2.25%
160°	33rd	12,50%
163rd	34th	12,50%
166th	35th	12,50%
169th	36th	12,50%

(iii) Interest: (A) for Class III Credits denominated in US Dollars, interest of 8.0% (eight percent) per year; and (B) for Class III Credits denominated in Reais, interest of 8.0% (eight percent) per year.

(iv) Payment of Interest: Debtor shall not pay interest on the principal value of the Remaining Balance After Discount Restructuring Option I during the first 33 (thirty-three) months counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or Judicial Approval of the Plan, for all other Class III Credits, as applicable, being added annually to the principal value during this period. After this period, interest shall be payable as follows:

a. Interest equivalent to 2.0% (two percent) per year levied on the new principal value of the Remaining Balance After Restructuring Option Discount I (after the sum provided for in item (iv) above) from the 34th ( thirty-fourth) month until the 60th (sixtieth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as the case may be, shall be paid quarterly in cash on the 5th (fifth) Business Day of the month following the end of each interest period;

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b. Interest equivalent to 6.0% (six percent) per year on the new principal value of the Remaining Balance After Discount Restructuring Option I (after the sum provided for in item (iv) above) from the 34th (thirty-fourth) month until the 60th (sixtieth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable, no shall be paid during this period, being added annually to the new principal value of the Remaining Balance After Discount Restructuring Option I (after the sum provided for in item (iv) above);

c. From the 61st (sixty-first) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable, the equivalent interest at 8.0% (eight percent) per year levied on the new principal value of the Remaining Balance After Discount Restructuring Option I (after the sum provided for in item (b) above) is calculated and paid quarterly, falling due, if the first installment, on the 5th (fifth) Business Day of the 64th (sixty-fourth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable, and the others on the same day every 3 (three) months from the first payment.

4.3.1.2.3. Other contractual conditions: Without prejudice to the restructuring conditions provided for in Clause 4.3.1.2 and its sub-clauses above, the restructuring of Class III Credits represented by Senior Unsecured Notes shall also comply with the respective debenture issuance indenture presented in full in Annex 4.3.1.2.3. Cimento Tupi shall assume the burden related to Brazilian taxes in Brazil, including, but not limited to, the burden of income tax withheld at source (gross up).

4.3.1.2.4. Exchange Rate and Discount: To convert and remit amounts for payment to Class III Unsecured Creditors who opt for Restructuring Option I, if the PTAX exchange rate at the close of the day before the day of conversion from national currency to US dollars exceeds R\$7.00 / US\$1.00, any excess shall be a discount for all purposes.

4.3.1.2.5. Prepayment Option: Cimento Tupi shall have the option, at its sole discretion, at any time, to pay in advance part or all of the amounts due under this Clause 4.3.1.2, in a single payment or more than one round of prepayment, subject to the terms and conditions set out in the issuance indenture presented in full in Annex 4.3.1.2.3 as applicable, without Cimento Tupi having the obligation to pay in advance other unsecured credits due under this Plan.

4.3.1.2.6. Construction Rules: In case of a conflict of Construction between the provisions hereof and the obligations set out in the respective indenture, the provisions set out in said indenture shall prevail.

4.3.1.3. Restructuring Option II: Class III Unsecured Creditors who opt for Restructuring Option II shall have the remaining balance of their respective Class III Credits, after eventual payment under the terms of Clause

4.3.1.1 above, restructured and paid in the manner described below:

4.3.1.3.1. Capital Increase - Credit Capitalization: Cimento Tupi shall hold, under this Plan and compliance with applicable legislation, within 30 (thirty) days from the Recognition of the Plan in Chapter 15, an extraordinary general meeting to deliberate and approve a capital increase to be subscribed and paid in. by Class III Unsecured Creditors who opt for Restructuring Option II ("AGE Capital Increase"), through the capitalization of 1% (one percent) of the total remaining balance of Class III Credits held by each Unsecured Creditor Class III that opts for Restructuring Option II after eventual payment under the terms of Clause 4.3.1.1 above ("Total Capitalization Amount" and "Capital Increase - Credit Capitalization"), subject to the following terms and conditions:

(i) Value of Capital Increase - Credit Capitalization: The total value of the Capital Increase - Credit Capitalization shall correspond to the Total Capitalization Amount.

(ii) Structure of the Capital Increase - Credit Capitalization: The Capital Increase - Credit Capitalization shall occur private subscription of new ordinary shares issued by Cimento Tupi, which shall represent, in total, 21% (twenty-one percent) of the total and voting share capital of Cimento Tupi calculated after the conclusion of the Capital Increase ("Limit of Increase of Capital"), subject to the provisions of items (iii) to (iv) below ("New Credit Capitalization Shares").

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(iii) New Credit Capitalization Shares. The issuance of New Credit Capitalization Shares shall comply with the terms and conditions set out in the Corporation Law, subject to the provisions of items (iv) and (v) below, as well as granting the same rights conferred by the other ordinary shares issued by Cimento Tupi in circulation. In return for the capitalization of their Class III Credits in the context of the Capital Increase – Credit Capitalization, Class III Unsecured Creditors shall receive New Credit Capitalization Shares up to the Capital Increase Limit, pro rata to the portion of their respective Class III Credits that are capitalized and taking into account the issue price of the New Credit Capitalization Shares. The percentage of interest in the share capital of Cimento Tupi to be held by each Class III Unsecured Creditor who opts for the Restructuring Option II shall be defined according to the total value of the remaining balance of their respective Class III Credits to be restructured under the terms of the Option of Restructuring II, already taking into account possible payment under the terms of Clause 4.3.1.1 above. For the Capital Increase – Credit Capitalization, the value of the credits to be capitalized necessary to reach the Capital Increase Limit shall have as a reference value the total amount of USD 227,602,036.30 of Unsecured Credits to be restructured under the terms of Restructuring Option II (“Reference Value”). For purposes of clarity, if the amount of Class III Credits of a given Class III Unsecured Creditor to be restructured under Restructuring Option II (i) is lower than the Reference Value, then such Unsecured Creditor shall receive New Credit Capitalization Shares representing a percentage of the total and voting share capital of Cimento Tupi calculated after completion of the Capital Increase to be calculated pro rata to the amount of their respective Class III Credits; and (ii) is higher than the Reference Value, then such Class III Unsecured Creditor shall receive New Credit Capitalization Shares representing, at most, 21% of the total capital and voting share of Cimento Tupi calculated after completion of the Capital Increase. Annex 4.3.1.3.1(iii) contains some examples of the calculation of the percentage of the total and voting share capital of Cimento Tupi calculated after the conclusion of the Capital Increase that a given Unsecured Creditor would receive under the terms of this Clause 4.3.1.3. 1.

(iv) Issue Price. The issue price of the New Credit Capitalization shares shall be calculated and defined by Cimento Tupi promptly, observing the parameters, terms and conditions set out in the Brazilian Corporation Law, including the provisions of art. 170 of the Corporations Law. For clarification purposes, (a) the calculated issue price shall not be subsequently adjusted under any circumstances to reflect possible variations in the equity situation of Cimento Tupi and (b) the delivery of the New Credit Capitalization Shares to the respective Class III Unsecured Creditors shall be carried out exclusively under the terms and through the Extraordinary General Meeting for Capital Increase provided for in this Clause 4.3.1.3.1, it being certain that Cimento Tupi, its shareholders and administrators do not assume and shall not assume before the respective Class III Unsecured Creditors any responsibility or obligation of (a) indemnify such Class III Unsecured Creditors for acts or facts before the date of the Capital Increase – Credit Capitalization or (b) granting of representations and guarantees in the context of the Capital Increase – Credit Capitalization.

(v) Preemptive right. Cimento Tupi Shareholders shall waive their respective preemptive rights for the subscription of New Credit Capitalization Shares, as provided in art. 171, § 2 of the Corporation Law.

4.3.1.3.2. Discount: Without prejudice to the Capital Increase - Credit Capitalization provided for in Clause 4.3.1.3.1 above, all Class III Credits restructured under this option shall be reduced by the percentage of 95% (ninety-five percent), so that the remaining balance of Class III Credits held by Class III Unsecured Creditors who opt for Restructuring Option II, after eventual payment under the terms of Clause 4.3.1.1 above, after the Capital Increase - Credit Capitalization provided for in Clause 4.3.1.3.1 and after the discount provided for in Clause 4.3.1.3.2, shall be equivalent to 4% (four percent) of the total balance of Class III Credits to be restructured and paid under the terms of this Restructuring Option II (“Remaining Balance Restructuring II Option”). For all purposes, the discount provided for in this Clause 4.3.1.3.2 shall be applied first to the interest that is due and to be paid, and, only subsequently, to the portion of the principal that makes up the Class III Credits to be restructured and paid under the terms of Clause 4.3.1.3.

4.3.1.3.3. After Credit Capitalization and Negative Goodwill: The Restructuring Option II Remaining Balance shall be payable under the following terms and conditions:

(i) Principal Payment: The principal value of the Remaining Restructuring Option II Balance held by each Class III Unsecured Creditor shall be paid in just one installment (bullet), after the expiry of the grace period of 168 (one hundred and sixty-eight) months, counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior

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Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable, on the 5th (fifth) Business Day of the 180th (hundredth) eightieth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable.

(ii) Interest: (A) for Class III Credits denominated in US Dollars, interest of 9.5% (nine-point five percent) per year; and (B) for Class III Credits denominated in Reais, interest of 9.5% (nine-point five percent) per year.

(iii) Payment of Interest: Interest on the principal value of the Restructuring Option II Remaining Balance shall not be paid during the first 33 (thirty-three) months counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or the Judicial approval of the Plan, for all other Class III Credits, as applicable, being added annually to the principal value during this period. After this period, interest shall be as follows:

a. Interest equivalent to 2.0% (two percent) per year levied on the new principal value of the Remaining Balance Restructuring Option II (after the sum provided for in item (iii) above) from the 34th (thirty-fourth) ) month up to the 60th (sixtieth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable, shall be paid quarterly in cash on the 5th (fifth) Business Day of the month following the end of each interest period;

b. Interest equivalent to 7.5% (seven-point five percent) per year levied on the new principal value of the Remaining Balance Restructuring Option II (after the sum provided for in item (iii) above) from the 34th (thirty-fourth) month until the 60th (sixtieth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or the Judicial Approval of the Plan, for all other Class III Credits, as applicable, shall not be paid during this period, being added annually to the new principal value of the Remaining Balance Option Restructuring II (after the sum provided for in item (iii) above);

c. From the 61st (sixty-first) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable, the equivalent interest at 9.5% (nine point five percent) per year levied on the new principal value of the Remaining Balance Restructuring Option II (after the sum provided for in item (b) above) shall be calculated and paid quarterly, falling due. if the first on the 5th (fifth) Business Day of the 64th (sixty-fourth) month counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits , as applicable, and the others on the same day every 3 (three) months from the first payment.

4.3.1.3.4. Other contractual conditions: Without prejudice to the restructuring conditions provided for in Clause 4.3.1.3 and its sub-clauses above, the restructuring of Class III Credits represented by Senior Unsecured Notes shall also comply with the respective issuance indenture presented in full in Annex 4.3.1.3.4. Cimento Tupi shall assume the burden relating to Brazilian taxes, including, but not limited to, the burden of income tax withheld at source (gross up).

4.3.1.3.5. Exchange Rate and Discount: To convert and remit amounts for payment to Class III Unsecured Creditors who opt for Restructuring Option II, if the PTAX exchange rate at the close of the day before the day of conversion from national currency to US dollars exceeds R\$7.00 / US\$1.00, any excess shall be a discount for all purposes.

4.3.1.3.6. Discharge: The effective delivery of the New Credit Capitalization Shares within the scope of the Capital Increase - Credit Capitalization described in Clause 4.3.1.3.1 above represents the payment of the respective amount of Class III Credits held by Class III Unsecured Creditors capitalized in the Capital Increase - Credit Capitalization, being granted by such Class III Unsecured Creditors, fully entitled, broad , general and unrestricted discharge by novation in favor of Cimento Tupi, under the terms of article 59 of the LRF, concerning the amount of Class III Credit in question, as well as any claims, interests, obligations, rights, actions, indemnities, causes of claim and responsibilities of any nature, whether known or unknown, existing, arising, related or connected, directly or indirectly to the respective amount of capitalized Class III Credit and to the acts carried out by the Company's administrators up to the date of the Capital Increase - Credit Capitalization.

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4.3.1.3.7. Prepayment Option: Cimento Tupi shall have the option, at its sole discretion, at any time, to pay in advance part or all of the amounts due under this Clause 4.3.1.3, in a single payment or in more than one round of prepayment, subject to the terms and conditions set out in the issuance indenture presented in full in Annex 4.3.1.3.4 as applicable, without Cimento Tupi having the obligation to pay in advance other unsecured credits due under this Plan.

4.3.1.3.8. Construction Rules: In case of a conflict of Construction between the provisions hereof and the obligations set out in the respective indenture, the provisions set out in said indenture shall prevail.

4.3.1.3.9. Mandate: To ensure compliance with the terms of this Clause 4.3.1.3, Cimento Tupi is hereby mandated and authorized, irrevocably and irreversibly, under the terms of article 684 of the Civil Code, by the Class III Unsecured Creditors who choose this Option of Restructuring II and by their successors in any capacity, to carry out all acts necessary for the formalization and effective transfer of the New Credit Capitalization Shares, and may even represent them, jointly or separately, in signing all the required documents and applicable. For purposes of clarity, Cimento Tupi clarifies that the representation provided for in this Clause 4.3.1.3.9 shall always occur on a subsidiary basis, that is, only if the respective Class III Unsecured Creditor fails to sign the documents necessary for the formalization and effective transfer of New Credit Capitalization Shares.

4.3.1.4. General Payment Method. Unless otherwise provided herein, the general payment method provided for in this Clause 4.3.1.4 applies to the following: (i) the remaining balance of Class III Credits held by Class III Unsecured Creditors (after eventual payment under the terms of Clause 4.3.1.1) that do not manifest and indicate, expressly and timely under the terms hereof, the payment option of their respective Class III Credits, as well as (ii) the remaining balance of the Unsecured Credits of the Strategic Supplier Creditors who terminate the supply or service provision contract(s) entered into with Cimento Tupi or fail, in total or partially, any of the conditions agreed in the instruments mentioned above, under the terms of Clause 4.3.3.3, (iii) to the remaining balance of the Unsecured Credits of the Strategic Supplier Creditors that remain after payment made in the manner described in Clause 4.3.3.1, (iv) Illiquid Credits, under the terms of Clause 4.5, (v) Late Credits, under the terms of Clause 4.6, (vi) the Major Portion of Class III Credits, under the terms of Clause 4.7, and (vii) to Reclassified Credits, under the terms of Clause 4.8, which shall be as described below:

(i) Principal's grace period: Grace period for principal repayment of 20 (twenty) years, counting from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as applicable.

(ii) Principal Payment: The principal value of the remaining balance of Unsecured Credits due under the terms of this Clause 4.3.1.4 shall be repaid in just one installment (bullet), on the last Business Day of the month closing the grace period referred to in item (i) of this Clause 4.3.1.4.

(iii) Interest: (A) for Class III Credits denominated in US Dollars, interest of 0.75% (zero-point seventy-five percent) per year; and (B) for Class III Credits denominated in Reais, interest of 2.25% (two-point twenty-five percent) per year.

(iv) Lack of Interest: Interest accrued over the 48 (forty-eight) months counted from the Recognition of the Plan in Chapter 15, for Class III Credits represented by Senior Unsecured Notes, or from the Judicial Approval of the Plan, for all other Class III Credits, as per In this case, they shall not be paid during this period, being added annually to the principal value of Class III Credits.

(v) Payment of Interest: After the interest grace period described above, interest accrued on the new principal amount of Class III Credits (after the sum provided for in the item above) shall be paid annually, at the end of each period of 12 (twelve) months, with the first payment due in the 60th (sixtieth) month counted from the Recognition of the Plan in Chapter 15, for Class Credits III represented by Senior Unsecured Notes, or Judicial Approval of the Plan, for all other Class III Credits, as applicable.

(vi) Prepayment Option: Cimento Tupi shall have the option, at its sole discretion, at any time, to pay in advance part or all of the amounts due under this Clause 4.3.1.4, without Cimento Tupi being obliged to pay in advance other unsecured credits

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due under this Plan, in a single payment or more than one prepayment round, through the payment of 15% (fifteen percent) of the principal amount and capitalized interest until the date of the respective prepayment round.

(vii) Exchange Rate and Discount: For conversion and remittance of amounts for payment to Class III Unsecured Creditors that shall be paid under the terms of the General Payment Modality provided for in this Clause 4.3.1.4, if the PTAX exchange rate at the close of the day before the day of conversion of the national currency to US dollars exceeds R\$7.00 / US\$1.00, any excess shall be a discount for all purposes.

(viii) Other contractual conditions: Without prejudice to the restructuring conditions provided for in this Clause 4.3.1.4, the restructuring of Class III Credits represented by Senior Unsecured Notes shall also comply with the other terms and conditions described in the respective issuance indenture presented in full in Annex 4.3.1.4. Cimento Tupi shall assume the burden relating to taxes that may be levied in Brazil, including, but not limited to, the burden of income tax withheld at source (gross up).

4.3.2. Class IV Credits. During the validity of the Previous Plan, Cimento Tupi paid in full the Class IV Credits held by the Class IV Unsecured Creditors indicated in the List of Creditors of the Court-Appointed Trustee, observing the payment terms and conditions set out in that Previous Plan. Following the provisions of art. 45, para. Class IV Unsecured Credits shall not be affected and restructured under the terms hereof and shall be paid, extinguished or fully settled under the original payment conditions of their Class IV Credits.

4.3.3. Credits from Strategic Supplier Creditors Considering that, during the validity of the Previous Plan, Cimento Tupi paid part of the Unsecured Credits held by the Strategic Supplier Creditors under the terms of Clause 4.3.3. of the Previous Plan, Cimento Tupi emphasizes that certain Strategic Supplier Creditors still have a remaining balance of Unsecured Credits to be received. The respective Strategic Supplier Creditors shall undoubtedly receive the remaining portion of their individual Unsecured Credits in the manner provided below, as long as they have maintained the supply to Cimento Tupi of goods and/or services necessary for the maintenance of activities after the Order Date, as needed and requested by Cimento Tupi, and continue to maintain such supply of goods and/or services whenever requested and under the terms necessary to Cimento Tupi.

4.3.3.1. Payment against Billing: During the 34 (thirty-four) months counted from the Judicial Approval of the Plan, for each R\$1.00 (one real) duly invoiced per month against Cimento Tupi, the Strategic Supplier Creditor shall be entitled to receive R\$1.00 (one real) of the remaining balance of your Unsecured Credits, limited, in any case, to R\$700,000.00 (seven hundred thousand reais) per month. In this case, the first installment shall expire 30 (thirty) days after the date of Judicial Approval of the Plan and the remaining installments on the same day in subsequent months, observing, in any case, the limits set out in this item 4.3.3.1.

4.3.3.2. Residual Payment: The balance of Unsecured Credits held by Strategic Supplier Creditors that remains after payment in the manner under Clause 4.3.3.1 shall be payable under Clause 4.3.1.4.

4.3.3.3. The Strategic Supplier Creditor who, for any reason, terminates the supply or service contract(s) entered into with Cimento Tupi or fails, in whole or in part, to comply with any of the conditions agreed in the instruments mentioned above, shall be disqualified from the status of Strategic Supplier Creditor and said Strategic Supplier Creditor shall receive the remaining value of their respective Unsecured Credits existing at the time of non-compliance under the terms of the General Payment Modality, under Clause 4.3.1.4.

4.4. Choosing Payment Option. For the provisions of Clause 4.3.1 and subject to the requirements of Clause 4.4.3, Class III Unsecured Creditors (except for Strategic Supplier Creditors, which shall be automatically allocated to the payment option provided for in Clause 4.3.3) shall, within a period of up to 30 (thirty) calendar days counted from the Judicial Approval of the Plan ("Deadline for Choosing Payment Option"), choose between the restructuring options provided for in Clauses 4.3.1.2 and 4.3.1.3 hereof, upon sending of the Payment Option Notification, as per the model provided in Annex 4.4, Cimento Tupi is not responsible for any non-compliance with the choice and information provided through the Payment Option Notification, or for any untimely choice, in which case the parties hereto shall apply the provisions under Clause 4.4.4 below.

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4.4.1. Considering the alternative nature of the payment options established in Clause 4.3.1 above, each Class III Unsecured Creditor's choice shall be restricted to just one of the options mentioned above, unless otherwise provided herein, particularly the provision in Clause 4.4.1.1 below.

4.4.1.1. Agents representing more than one Class III Unsecured Creditor may choose different payment options applicable to their represented parties, provided that each Class III Unsecured Creditor represented may not voluntarily receive payment of their respective Class III Credits through more of a payment option.

4.4.2. The choice expressed by the respective Class III Unsecured Creditor in the Payment Option Notification shall be irrevocable and irreversible, and cannot be subsequently changed for any reason, unless there is express agreement by Cimento Tupi.

4.4.3. Concerning Class III Unsecured Creditors holding Senior Unsecured Notes, they shall, within the Payment Option Selection Deadline, submit their respective choices among the restructuring options provided for in Clauses 4.3.1.2 and 4.3.1.3 hereof to the agent to be previously hired by Cimento Tupi. After choosing and hiring the agent mentioned above, Cimento Tupi shall make timely available on its website (<http://www.cimentotupi.com.br/cimentotupi/Portugues/detRecuperacaoJudicial.php>) information about the aforementioned contracted agent and their respective contact channels, as well as requesting the trustee of the Senior Unsecured Notes to inform the respective Class III Unsecured Creditors holding Senior Unsecured Notes about the contracting mentioned above, provided that the agent contracted by Cimento Tupi for this Clause 4.4.3 shall consolidate the choices received and send to Cimento Tupi the list of all choices among the restructuring options provided for in Clauses 4.3.1.2 and 4.3.1.3 hereof carried out by the respective Class III Unsecured Creditors holding Senior Unsecured.

4.4.4. The Class III Unsecured Creditor who does not choose the payment option for their respective Class III Credits within the term and manner established herein, observing the additional conditions set out in Clause 4.4.3, as per applicable, shall receive their respective Class III Credit in the manner provided for in Clause 4.3.1.4 (General Payment Method).

4.5. Illiquid Credits. Illiquid Credits, whether or not they are the subject of legal dispute or ongoing arbitration proceedings, including those subjects to the actions listed on page 612 to 616 of the Court-supervised reorganization records, are fully subject to the terms and conditions hereof and the effects of the Court-supervised reorganization and shall also be novated by it. Once materialized and recognized by a final judicial or arbitration decision, or by agreement between the parties, which makes them liquid, the Illiquid Credits shall be payable under the classification and criteria established herein for the class in which the Illiquid Credits in question shall be enabled and included. If the Illiquid Credits are Class III, such Illiquid Credits shall be paid in the manner provided for in Clause 4.3.1.4.

4.6. Late Credits. If new Credits are recognized by judicial decision, arbitration or agreement between the parties, after the date of publication of the Court-Appointed Trustee's list of Credits Subject to Bankruptcy Rules, they shall be considered "Late Credits". They shall be paid in under the classification and criteria established herein for the class in which the Delayed Credits in question shall be enabled and included, only from (i) the date of the agreement, or (ii) receipt, by Cimento Tupi, of the notification sent by the respective Creditor, with the necessary supporting documentation, informing about the said final and unappealable decision of the court or arbitration, as the case may be, provided that, if the Delayed Credits are Class III Credits, such Delayed Credits shall be paid in the manner provided for in Clause 4.3.1.4.

4.7. Modification of Credit Value. In the event of a change in the value of any of the Credits already recognized and included in the List of Creditors of the Court-Appointed Trustee by judicial or arbitration decision, final and unappealable, or by agreement between the parties, the changed value of the respective Credit shall be paid under the terms provided for herein, from (i) the date of the agreement; or (ii) receipt, by Cimento Tupi, of the notification sent by the respective Creditor, with the necessary supporting documentation, informing about the said final and unappealable decision of the court or arbitration, as the case may be, given that, in the event of a specific Class III Credit has been increased, the increased portion of the Class III Credit in question ("Increased Installment of Class III Credits") shall be paid in the manner provided for in Clause 4.3.1.4.

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4.8. Reclassification of Credits. If, by judicial or arbitration decision, final and unappealable, or agreement between the parties, the reclassification of any of the Credits to Unsecured Credits is determined (“Reclassified Credits”), the Credit Reclassified to Class III Credit shall be paid under the terms and conditions set out in Clause 4.3.1.4 and the Credit Reclassified to Class IV Credit or Unsecured Credit held by Strategic Supplier Creditors shall be paid under the terms and conditions set out in Clauses 4.3.2 or 4.3.3, as applicable to the respective Credit.

4.9. Adhering Creditors Not subject to Bankruptcy Rules. Creditors Not Subject to Bankruptcy Rules who wish to receive their Credits Not Subject to Bankruptcy Rules under this Plan applicable to Class III Unsecured Creditors may do so, provided that they inform the Company under Reorganization within a period of up to 30 (thirty) days from the Recognition of the Plan in Chapter 15, for Extra-Current Credits held by Senior Unsecured Notes, or Judicial Approval of the Plan, for all other Creditors Not Subject to Bankruptcy Rules, as applicable.

## 5. RRESOURCES FOR PAYING CREDITORS

5.1. Disposal and Encumbrance of Assets. After the Judicial Approval of the Plan, as a means of raising resources, Cimento Tupi may, regardless of judicial authorization or new approval from the Preliminary Creditors, through the corporate structure it deems most efficient and under arts. 60, 66, 140, 141 and 142 of the LRF, as applicable, promote the sale and encumbrance of movable and/or immovable assets, including equipment and machinery that is obsolete or whose operational capacity is compromised, surplus materials and scrap resulting from activities and operations of Cimento Tupi, as well as real estate assets comprising its non-current assets.

5.2. Additional Financing. To obtain new resources to enable the carrying out of its activities and businesses and restructure its debts under the terms hereof, Cimento Tupi may seek, if necessary, under art. 69-A and following of the LRF, new loans, financing operations or any type of credit, including through the issuance of new debt instruments, with or without guarantee, (a) in any amount up to the highest value between (i) R\$250,000,000.00 (two hundred and fifty million Reais), adjusted annually by the IPCA, or (ii) US\$50,000,000.00 (fifty million North American Dollars), adjusted annually by the CPI, if Ratio between Net Debt and EBITDA of Cimento Tupi immediately before the respective transaction exceeds 4.5 to 1.0; (b) in any amount, if the Ratio between Net Debt and EBITDA of Cimento Tupi immediately before the respective transaction is less than or equal to 4.5 to 1.0; and (c) in any amount, at any time and without any limitation, for extension, novation, replacement or issuance in exchange for, or the net proceeds used for reimbursement, redemption, repurchase, refinancing or restitution, including through cancellation of existing loan or debt of Cimento Tupi.

## 6. Effects of the Plan

6.1. Plan Binding Nature. As of the Judicial Approval of the Plan, the provisions hereof bind Cimento Tupi, the Creditors and their respective assigns and successors, under art. 59 of the LRF. Without prejudice to the provisions of this Clause 6.1, the Approval of the Plan shall imply authorization for Cimento Tupi to adopt all necessary measures to implement the acts provided for herein, as long as they comply with the Law and the limits established herein.

6.2. Novation. The Judicial Approval of the Plan shall imply novation, under art. 59 of the LRF, of Credits, which shall be due in the manner established herein. All obligations, contractual covenants, financial indices, hypotheses of early maturity, fines, as well as other obligations and guarantees of any nature assumed or provided by Cimento Tupi or for its benefit are extinguished (and/or added, as provided in Clause 6.2.1 below) under the novation, being replaced, in all its terms (except when otherwise provided herein, including in the event of an addition referred to in Clause 6.2.1 below), by the forecasts hereof. Preliminary Creditors may only charge their respective Credits in the manner established herein.

6.2.1. Subject to mandatory compliance with the conditions and rules of Annexes 4.3.1.2.3 and 4.3.1.3.4, the novation concerning Unsecured Credits represented by Senior Unsecured Notes shall be validated through amendments to their respective instruments and/or contracts of debt, or through instruments that are relevant and/or required by the respective legislation, subject to the conditions set out herein applicable to the respective Credits.

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6.3. Termination of Shares. With the Judicial Approval of the Plan, Creditors shall no longer be able to: (i) file or pursue any or all legal action or proceeding of any type related to any Credit against the Company under Reorganization, its guarantors, guarantors and guarantors; (ii) enforce any judgment, court decision or arbitration award relating to any Credit against Company under Reorganization, its guarantors, guarantors and guarantors; (iii) seize any assets (including money) of the Company under Reorganization, as well as its guarantors, guarantors and guarantors, to satisfy its Credits or perform any other constrictive act against such assets; (iv) create, perfect or execute any real guarantee on the assets and rights of the Company under Reorganization and its guarantors, guarantors and guarantors to ensure the payment of its Credits; (v) claim any right of set-off against any credit due to the Company under Reorganization; and (vi) seek satisfaction of your Credits by any other means. All possible executions and other ongoing legal measures against the Company under Reorganization, its guarantors, guarantors and guarantors relating to the Credits shall be extinguished, and existing attachments and restrictions shall be immediately released.

6.4. Credit Compensation. If the Company under Reorganization and the Creditors are, at the same time, debtors and creditors to each other, the Credits may be offset, as long as the requirements of art. 369 of the Civil Code.

6.5. Formalization of Documents and Other Measures. Cimento Tupi and the Creditors undertake, irrevocably and irreversibly, by virtue hereof, to perform all acts and sign all contracts and other documents that, in form and substance, are necessary or appropriate to comply with and implement the provisions hereof.

6.6. Modification of Plan. Cimento Tupi may propose additions, alterations or changes to the Plan at any time after the Judicial Approval of the Plan, provided that such additions, alterations or changes (i) are submitted for deliberation by the Creditors at the General Meeting of Creditors; and (ii) are approved by the Creditors under articles 45, 45-A and 58, caput and §1, of the LRF.

6.6.1. Binding Effect of Modifications to the Plan. Additions, changes or modifications to the Plan shall be binding on Cimento Tupi and the Creditors, upon their approval under articles 45, 45-A or 58 of the LRF.

6.7. Failure to comply with the Plan. For the purposes hereof, non-compliance with any obligation provided for therein shall only be characterized if the Company under Reorganization fails to remedy the alleged non-compliance within a period of up to 30 (thirty) calendar days from receipt of notification sent by the affected party in this regard. In this case, the Company under Reorganization shall request the Court-supervised reorganization, within a period of up to 5 (five) Business Days counting from the expiry of the period of 30 (thirty) calendar days referred to above, that a General Meeting of Creditors be called, to be held within 30 (thirty) calendar days from the call, for deliberation on the most appropriate measure to remedy the non-compliance, or even modify this Plan, if necessary.

6.7.1. If non-compliance with the Plan is not remedied under Clause 6.7, the Credits shall be restored to their original conditions under art. 61, §2º, of the LRF, observing all acts carried out by Cimento Tupi during the validity of the Previous Plan and ratified under the terms of Clause 6.10 hereof.

6.8. Payment Limits. Any payment to Creditors to be made under this Plan shall be limited to the value of the respective Credit contained in the Court-Appointed Trustee's List of Creditors.

6.9. Discharge. Payments made in the manner established herein shall result in, automatically, and regardless of any additional formality, proportional to the amount received and independent of any further formality, the whole, shallow, irrevocable and irreversible discharge of all Presumption Credits (and possible Financial Charges that may be applicable) against the Company under Reorganization and its guarantors, guarantors, guarantors, successors and assigns, including interest, monetary correction, penalties, fines and indemnities whether for primary or personal obligation, so that the Preliminary Creditors cannot do anything else claim against the Company under Reorganization and its guarantors, guarantors, guarantors, successors and assigns concerning the Credits Subject to Bankruptcy Rules, at any time, in court or out of court.

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6.10. Confirmation of Acts. The Approval of the Plan by the General Assembly of Creditors shall imply the approval and ratification of all regular management acts carried out and measures adopted by the Company under Reorganization to implement its restructuring, in particular those adopted in the course of the Court-supervised reorganization, including, but not limiting (i) the acts necessary for the restructuring in the form proposed herein, (ii) all other acts and actions necessary for the full implementation and consummation hereof and the Court-supervised reorganization, as well as (iii) concerning the Previous Plan, all payments made to Creditors by Cimento Tupi during its term, which are expressly authorized, validated and ratified for all legal purposes.

6.11. Release of Liability and Waiver concerning Released Parties. As a result of the Approval of the Plan, the Creditors expressly recognize and exempt the Exempt Parties from any liability for the acts performed and obligations contracted, before and after the Request Date, including concerning the restructuring of Cimento Tupi in general and that provided for herein, as well as the acts and payments made to Creditors by Cimento Tupi during the term of the Previous Plan, granting the Exempt Parties the broadest, fullest, shallowest, general, irrevocable and irreversible discharge of all material or moral rights and claims that may arise of the acts mentioned above in any capacity.

6.11.1. The Approval of the Plan also represents an express and irrevocable waiver by the Creditors of any claims, actions or rights to file, promote or claim, judicially or extrajudicially, in any capacity and without reservations or reservations, at any time, today or in the future, the reparation of damages and/or any other actions or measures against the Exempt Parties concerning the acts performed and obligations assumed by the Exempt Parties, including due to and/or in the course of the Court-supervised reorganization.

### **7. General**

7.1. Conditions Precedent. The effectiveness hereof is subject to (i) Approval of the Plan; and (ii) Judicial Approval of the Plan.

7.2. Protests. With the Judicial Approval of the Plan, the Creditors agree to immediately cancel all acts of cancellation and protests filed against Cimento Tupi, guarantors and joint debtors. Thus, the Court-supervised reorganization Court is hereby authorized to order the issuance of a letter to the relevant bodies (Protest Registry Offices, Serasa, etc.), so that the records filed before the Court-supervised reorganization are cancelled.

7.3. General Obligations. Through this Plan, the Company under Reorganization undertakes, during the course of the Court-supervised reorganization, (a) to conduct the business of the Company under Reorganization under the ordinary course of its operations; (b) observe all terms, conditions and limitations established herein; and (c) comply with all obligations assumed herein.

7.3.1. Without prejudice to the provisions of Clause 7.3 above, the Company under Reorganization undertakes to adopt the measures that are within its reach and necessary for this Plan to be recognized as effective, enforceable and binding in the foreign jurisdictions applicable to the Company under Reorganization, to the extent that such recognition is necessary for the implementation of the measures provided for herein concerning the respective Creditors.

7.4. Implementation of the Plan Abroad: After the Judicial Approval of the Plan, the Company under Reorganization is hereby authorized to adopt all necessary measures to (i) proceed with the procedure of Chapter 15, title 11, of the United States Insolvency Code before the Insolvency Court of the United States United States of America of the Southern District of New York, to seek a decision from said Court (a) recognizing the Court-supervised reorganization as a foreign main proceeding under the United States Insolvency Code; (b) identifying, applying and giving effect to the Plan in the United States of America; and (c) authorizing and directing the respective parties to take all necessary measures to give effect and implement the Plan in that jurisdiction and relation to documents governed by New York Law, as approved by the Reorganization Court; and (ii) initiate and/or carry out other judicial, extrajudicial or administrative proceedings, whether insolvency or otherwise, in jurisdictions other than the Federative Republic of Brazil, as necessary, for the implementation hereof.

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7.5 Closure of Court-supervised reorganization. The Court-supervised reorganization shall be terminated upon verification of compliance with all obligations outlined in the Plan that expire within no later than 2 (two) years from the Judicial Approval of the Plan, regardless of grace periods provided herein.

7.6 Payment Methods. Creditors shall be paid through the direct transfer of resources to the bank account of the respective Creditor, through PIX, through available electronic transfer (TED) (except for Creditors resident and domiciled abroad), with proof of said financial transaction serving as proof of payment of the respective fee.

7.6.1 To enable said payment and conditioned upon receipt, within 20 (twenty) days from the Judicial Approval of the Plan, the Creditors shall send to the Company under Reorganization, with a copy to the Court-Appointed Trustee, a notification, under the terms of Annex 7.6.1 containing, among other information, the details of their bank account (branch, current or savings account, financial institution with respective code, CPF/CNPJ of the beneficiary or PIX key) and other information necessary for the effective transfer of funds.

7.6.2 Payments that are not made due to inertia, mistake or omission of Creditors concerning the indication of their bank accounts shall not be considered as non-compliance with this Plan, nor shall there be the incidence of interest or late payment charges if payments have not been made if Creditors did not inform their bank accounts promptly. In this case, at the discretion of Cimento Tupi, payments due to Creditors who have not notified their bank accounts may be made in the Reorganization Court, under the payment terms applicable to the respective Preliminary Credit, observing the provisions of Clause 4.4.4.

7.7 Credits in Foreign Currency. Subject to the provisions of Clause 4.4 and Clause 4.4.3, Credits denominated in foreign currency shall be maintained in the respective original currency and shall be paid under the terms and conditions set forth herein applicable to the class of individual Credits in foreign currency, in form and observing the payment mechanics agreed between the parties and/or that had been used by the parties until the Request Date.

7.8 Payment Dates. If any payment or obligation provided for herein is scheduled to occur on a day that is not a Business Day, said payment or obligation may be fulfilled, as the case may be, on the immediately following Business Day, without This characterizes the unpunctuality of the Company under Reorganization or implies the incidence of Financial Charges.

7.9 Notices. All notices, requests, applications and other communications to Cimento Tupi, required or permitted by this Plan shall be made in writing and shall be considered valid when (i) sent by registered mail, with acknowledgment of receipt, or courier, and effectively delivered; or (ii) sent by email with proof of delivery, subject to the following contact details:

Cimento Tupi SA – em Recuperação Judicial Avenida das Américas, nº 500, Block 12, Salas 205 e 206  
Barra da Tijuca  
Rio de Janeiro - RJ CEP 22.640-100  
A/c: Sra. Andréa Junqueira  
Email: rjtupi@cimentotupi.com.br

7.10 Plan Severability. Suppose any term or provision of the Plan is considered invalid, null or ineffective by the Reorganization Court. In that case, the validity and effectiveness of the other provisions shall not be affected, and the Company under Reorganization shall propose new provisions to replace those declared invalid, null or ineffective, to maintain the purpose of the established herein.

7.11 Assignment of Credits. Creditors may assign their credits to other Creditors or third parties. The assignment shall only take effect as long as (i) Cimento Tupi is informed, as well as, if the Court-supervised reorganization has not yet concluded, the Court-Appointed Trustee and the Court-supervised reorganization are informed; and (ii) the assignees sign a written statement attesting to receipt of a copy of the Plan and acknowledging that the assigned Credit shall be subject to the provisions of the Plan, respecting the provisions of the annexes to this Plan.

7.12 Changes Before Approval of the Plan. Under the Law, Cimento Tupi reserves the right to amend this Plan until the date of Plan Approval, including to complement the protocol with additional documents and translations of related documents.

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### José Roberto Vensan Maramaldo

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7.13 Applicable Law. The rights, duties and obligations arising from this Plan shall be governed, construed and performed under the laws in Brazil, even if the credits are governed by the laws of another jurisdiction and without applying any rules or principles of private international law.

7.14 Jurisdiction of Choice. All controversies or disputes that arise or are related to this Plan (i) shall be resolved by the Court-supervised reorganization Court, until the end of the Court-supervised reorganization process with the final and unappealable decision; and (ii) after the conclusion of the Court-supervised reorganization process with the final and unappealable decision, shall be resolved through arbitration, as set out in the clauses below (“Arbitration”).

7.14.1 Arbitration Clause and Applicable Law. Observing the provisions of Clause 7.14 above, the Creditors and Cimento Tupi undertake to submit all controversies or disputes that arise or are related to this Plan to arbitration to be administered by the CBMA – Centro Brasileiro de Mediação e Arbitragem, at the headquarters of Rio de Janeiro, which shall be definitively settled under the CBMA Regulations in force at the time the arbitration procedure began and under the Laws in force in Brazil.

7.14.2 Place of Arbitration. The arbitration procedure shall take place in the City of Rio de Janeiro, State of Rio de Janeiro, Brazil, and shall be conducted by the CBMA on a confidential basis and in Portuguese. The arbitrators appointed as provided in this Clause shall undertake to comply with confidentiality obligations currently agreed. The arbitration shall be conducted by a Court composed of 3 (three) arbitrators, to be appointed under the CBMA Regulations.

7.14.3 Jurisdiction. The enforcement of the sentence may be requested before the relevant court of the Capital District of the State of Rio de Janeiro. The arbitration award shall be rendered in the jurisdiction where the arbitration proceeding is conducted, that is, Rio de Janeiro, having a definitive character and binding on the parties. The Brazilian laws shall guide the decision of the dispute, and the decision cannot be decided ex aequo et bono. The emergency arbitrator and expedited arbitration rules do not apply to this arbitration agreement.

7.14.4 Costs. The final arbitration award shall award to the losing party, or both parties involved in the Arbitration, in proportion to their relative success in their claims and/or counterclaims, all expenses, fees and costs of arbitration, except contractual attorneys' fees, which each of the respective parties involved in the Arbitration shall bear.

7.14.5 The Creditors and Cimento Tupi agree that the existence of arbitration proceedings initiated under this clause and all documents, statements and information, written or oral, presented or made in the course of, or created for the purposes of such arbitration proceedings, as well as All awards and decisions of the arbitral tribunal shall be treated as confidential and shall not be disclosed to third parties without the written consent of all parties, unless: (a) the information has entered the public domain for a reason other than the fault of the party that discloses it; (b) Such disclosure is required by law or ordered by a court or arbitral tribunal with jurisdiction over the parties, whether or not the requirement has the force of law; (c) Such disclosure is made exclusively regarding the subject matter of consolidated or related proceedings; or (d) Such disclosure is necessary to establish, protect or exercise any legal right of the party disclosing the information or to contest or enforce any judgment before a state court or other judicial authority. All disputes relating to the confidentiality obligations set forth herein shall be finally resolved by arbitration.

7.14.6 Merger of Proceedings. The arbitration proceedings provided herein may be merged to other arbitration proceedings pending between the parties involved in the Arbitration, their respective affiliates or any other person, if such proceedings arise from the operations contemplated herein or refer to the same matter. The merger of arbitration proceedings shall be carried out under the Rules of the Brazilian Center for Mediation and Arbitration (CBMA).

7.14.7 Concurrent Jurisdiction. Without prejudice to the validity of this arbitration clause, the parties elect the forum of the City of Rio de Janeiro, Brazil, to the exclusion of any other, however privileged it may be, with the sole purpose of – if and when necessary – (i) requesting measures of a provisional, precautionary nature or conservative before the constitution of the arbitration court, observing the provisions of articles 22-A and 22-B of Law No. 9,307/96; (ii) guarantee the entire existence and enforceability of this arbitration clause and ensure the initiation of arbitration, if necessary, under article 7 of Law No.

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9,307/96, (iii) propose the action provided for in article 33 of Law 9,307/96; (iv) propose the procedure provided for in articles 381 to 383 of the Brazilian Civil Procedure Code – , which may occur in court even if there is no urgency; (v) the execution hereof and the obligations provided for therein, as they are liquid and enforceable for the purposes of the provisions of articles 783 and 786 of the Brazilian Civil Procedure Code and the execution of arbitration orders or sentences; and (vi) any other dispute that, according to Brazilian law, cannot be submitted to arbitration. Any provisional measure granted by a judicial authority shall be promptly informed by the requesting party to the Brazilian Center for Mediation and Arbitration (CBMA).

The Plan is signed by the duly legal representative of Cimento Tupi.

Rio de Janeiro, February 23, 2024.

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**CIMENTO TUPI S.A. – EM RECUPERAÇÃO JUDICIAL**

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## Annex 1.1

### Definitions

“Cimento Tupi Shareholders ” means Alberto Koranyi Ribeiro and Latcem S.A.

“ Court-Appointed Trustee ” means Inova Administração Judicial Ltda. (current name of NR Administração Judicial Ltda.), headquartered at Rua da Ajuda, nº 35, 17th floor, Centro, Rio de Janeiro, CEP: 20.040-915, in the City and State of Rio de Janeiro, as appointed by the Court of Court-supervised reorganization, according to the decision issued on January 22, 2021.

“Plan Approval” means the approval hereof by the Preliminary Creditors at the General Meeting of Creditors, under art. 45, 45-A or 58, §1 of the LRF. For the purposes hereof, it is considered that the Approval of the Plan shall occur on the date of the General Meeting of Creditors that approves the Plan. In the event of approval under art. 58, §1 of the LRF, Approval of the Plan is considered on the date of the decision granting the Court-supervised reorganization.

“ General Meeting of Creditors ” or “ AGC ” means any general meeting of creditors held under the terms of Chapter II, Section IV of the LRF.

“Capital Increase – Credits Capitalization” has its meaning assigned in Clause 4.3.1.3 hereof.

“ Brazil ” means the Federative Republic of Brazil.

“CPI” means the US Inflation published by the US Bureau of Labor Statistics (Consumer Price Index – “CPI”)

“Capitalization of Credits” has its meaning attributed in Clause 4.3.1.3.1 hereof.

“ Civil Code ” means Federal Law No. 10,406, of January 10, 2002.

“Credits” means Credits Subject to Bankruptcy Rules and Credits not subject to Bankruptcy Rules.

“Class III Credits” means the Credits subject to Bankruptcy Rules provided for in arts. 41, item III, and 83, item VI, of the LRF against Company under Reorganization.

“Class IV Credits” means, under the terms of art. 41, item IV of the LRF, Credits Subject to Bankruptcy Rules held by micro-enterprises or small companies, given that, as provided for in Complementary Law No. 123/2006 (as amended), to frame a given company such as micro-enterprise or small business, revenue may be earned in the domestic market up to the limit set out in item II of the caput of article 3 of Complementary Law No. 123/2006 or in § 2or of article 3 of the Complementary Law No. 123/2006, as applicable, and, additionally, revenues arising from the export of goods or services, including when carried out through an exporting company or a specific purpose company provided for in art. 56 of Complementary Law No. 123/2006, provided that export revenues also do not exceed the annual gross revenue limits above.

“Credits with Real Guarantee” means Credits guaranteed by real guarantees, under the terms of art. 41, item II of the LRF.

“Credits Subject to Bankruptcy Rules” means the credits and positive covenants subject to the effects hereof, due or expiring, whose respective contracts, obligations and/or triggering events occurred before the Request Date, regardless of whether or not they are listed in the List of Creditors of the Court-Appointed Trustee. For clarity, Credits Subject to Bankruptcy Rules are all referred to herein, regardless of their nature, except for Really Guaranteed Credits and Credits Not Subject to Bankruptcy Rules.

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“Credits Not Subject to Bankruptcy Rules” means the credits held against the Company under Reorganization that are not subject to the effects hereof due to (i) their triggering event being after the Request Date, or (ii) falling within art. 49, paragraphs 3 and 4 of the LRF, or any other legal rule that excludes them from the effects hereof.

“Illiquid Credits” means the Credits not Subject to Bankruptcy Rules (i) subject to legal action and/or arbitration, initiated or not, arising from any legal relationships and contracts existing before the Request Date; or (ii) concerning the value of which dispute or dispute resolution is pending; or (iii) those who, even if they do not fall under items (i) and (ii) above, for any reason are not included in the Court-Appointed Trustee's List of Creditors.

“Unsecured Credits ” means Class III, Class IV, and Unsecured Credits held by Strategic Supplier Creditors.

“Late Credits ” means Credits whose requests for authorization occur after the period set out in art. 7th, §1st, of the LRF.

“Labor Credits ” means Class I Credits.

“Creditors ” means all creditors referred to herein, except for the Secured Creditors, whose respective Secured Credits shall not be affected by the terms hereof.

“Qualified Class III Creditors ” means Class III Unsecured Creditors holding Class III Credits denominated in US Dollars and, if they are holders of Senior Unsecured Notes, who proceeded with the individualization of their respective Class III Credits before the Reorganization Court until the deadline for individualization determined by the Court-supervised reorganization Court or, if they have proceeded with the individualization of their respective Class III Credits before the Reorganization Court in the context of the validity of the Previous Plan, they have presented the screen shot or statement from the broker attesting to the principal/historical value of the Senior Unsecured Notes held by you, accompanied by a sworn translation of said statement or screen shot, until the deadline for individualization determined by the Court-supervised reorganization.

“Creditors with Real Guarantee ” means the holders of Credits with Real Guarantee.

“Preliminary Creditors” means Creditors holding Credits not Subject to Bankruptcy Rules.

“Adhering Creditors not subject to Bankruptcy Rules” means the Creditors not subject to Bankruptcy Rules who adhere to the terms hereof, receiving their Credits not subject to Bankruptcy Rules in the forms and terms set out here.

“Strategic Supplier Creditors ” means the Class III and/or Class IV Unsecured Creditors who maintain the supply to Cimento Tupi of goods and/or services necessary for the maintenance of activities after the Request Date, without unjustified changes to the terms and conditions practiced until the Request Date by the respective Class III and/or Class IV Unsecured Creditors concerning Cimento Tupi and who do not have any type of ongoing litigation against Cimento Tupi.

“Class III Unsecured Creditors” means holders of Class III Credits, except for Strategic Supplier Creditors.

“Class IV Unsecured Creditors” means holders of Class IV Credits, except for Strategic Supplier Creditors.

“Request Date ” means the date of filing of the request for court-supervised reorganization, that is, January 21, 2021.

“Tupi Debentures ” means the simple debentures, convertible into preferred shares issued by Cimento Tupi, with real guarantee, in a single series, to be issued by Cimento Tupi for private placement, in the form of the Debentures Tupi Deed.

“Business Day ” means any day other than a Saturday, Sunday or public holiday in the city of Rio de Janeiro, State of Rio de Janeiro.

“Net Debt ” means the total amount of Cimento Tupi's loans (including short-term and long-term), less the sum of cash and cash equivalents, as per Cimento Tupi's most recent consolidated quarterly balance sheet.

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“US Dollar” means the currency of the United States of America.

“EBITDA” means, for any period, (a) consolidated net revenues from sales and services; minus (b) the consolidated cost of goods sold and services provided; less (c) consolidated administrative and sales expenses; plus (d) the consolidated other operating income (expenses), net and non-operating income (expenses), net; plus (e) any (i) depreciation, diminution or Repayment and (ii) non-monetary or non-recurring losses or expenses, included in any of the previous items.

“Material Adverse Effect” means, concerning Cimento Tupi, any change or effect that, either individually or in conjunction with other factors, has a material adverse effect on the financial condition and operations of Cimento Tupi as a whole, or the material adverse effect on Cimento Tupi's ability to implement, consummate and/or fulfill any of its obligations under this Plan, provided, however, that for this definition, no change, effect, event or occurrence arising or results from any of the following, alone or in combination, constitutes or is taken into account in determining whether it has been or may be a Material Adverse Effect: (i) changes in general, including changes in conditions in any national, regional or world economy or the industries in which Cimento Tupi operates, except to the extent that Cimento Tupi is disproportionately affected by such changes; and (ii) financial or other political, market or health conditions in Brazil.

“Financial Charges” means any monetary correction, interest, fine, penalties, compensation, inflation, losses and damages, default interest and/or other charges of a similar nature.

“Tupi Debentures Indenture” means the deed issuing the Tupi Debentures, substantially in the form of Annex 4.2.9.

“Judicial Approval of the Plan” means the judicial decision issued by the Reorganization Court granting the Court-supervised reorganization, according to art. 58, caput or §1º, of the LRF. For the purposes hereof, the Judicial Approval of the Plan occurs on the date of publication, in the Official Gazette, of the first-degree decision granting the Court-supervised reorganization. If the concession is rejected in the first or second instance, the date of availability, in the Official Gazette, of eventual decision of second degree, or higher court, in any case monocratic or collegial – whichever comes first – that decides in this way.

“IPCA” means the Broad National Consumer Price Index, published by the Brazilian Institute of Geography and Statistics – IBGE or another index that legally replaces it.

“Court-supervised reorganization” means the Court of the 3rd Business Court of the District of the Capital of the State of Rio de Janeiro.

“Report” means the economic-financial and evaluation report of the goods and assets of Cimento Tupi, prepared under article 53, items II and III of the LRF and contained in Annex 2.3 to this Plan.

“Law” or “Laws” means any law, ordinance, normative instruction, regulation or decree issued by any governmental authority.

“Brazilian Corporation Law” means Federal Law No. 6,404, December 15, 1976.

“Capital Increase Limit” has its meaning assigned in Clause 4.3.1.3.1(ii) hereof.

“Individual Limit General Payment” has the meaning assigned in Clause 4.3.1.1 hereof.

“Total Limit General Payment” has the meaning assigned in Clause 4.3.1.1 hereof.

“LRF” means Federal Law No. 11,101, of February 9, 2005, as amended.

“Total Capitalization Amount” has its meaning assigned in Clause 4.3.1.3.1 hereof.

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“Payment Option Notice” means the notification to be sent by Class III Unsecured Creditors, within a period of up to 15 (fifteen) calendar days counted from the Judicial Approval of the Plan, in the form of Annex 4.4 hereof and in the terms of Clause 4.4 hereof, to express your interest in subscribing to one of the payment options applicable to Class III Unsecured Creditors defined in Clause 4.3.1 hereof.

“New Shares Capitalization of Credits ” has its meaning attributed in Clause 4.3.1.3.1(ii) hereof.

“ Exempt Parties ” means the Company under Reorganization, the Cimento Tupi Shareholders, their affiliates, guarantors, guarantors, guarantors, directors, managers, advisors, investors, employees, lawyers, agents and other representatives and agents, including their predecessors and successors.

“ Person ” means any individual, firm, partnership, company, association without legal personality, partnership, trust or other legal entity.

“ Plan ” means this court-supervised reorganization plan of Cimento Tupi, which meets the requirements of Section III, Chapter III, of the LRF.

“ Previous Plan ” means the court-supervised reorganization plan of Cimento Tupi dated October 14, 2021 and approved by the majority of Preliminary Creditors also on October 14, 2021, which the Court of Court-supervised reorganization approved on February 4, 2022 and such decision published on March 15, 2022.

“ Deadline for Choosing Payment Option ” has its meaning assigned in Clause 4.4 hereof.

“ First Installment ” has the meaning assigned in Clause 4.3.1.1.2 hereof.

“Payment Proportion” has its meaning assigned in Clause 4.3.1.1.1 hereof.

“ Ratio between Net Debt and EBITDA ” means, on any date (the “transaction date”), the ratio between: (a) the aggregate amount of Net Debt of Cimento Tupi at that time and (b) EBITDA for the four fiscal quarters immediately preceding the transaction date for which internal financial information is available.

“Real” means the currency of Brazil.

“ Acknowledgment of the Plan in Chapter 15 ” means all decisions or court orders necessary for this Plan to produce its regular effects under the procedure of Chapter 15, title 11, of the United States Insolvency Code to be filed before the United States Insolvency Court for the Southern District of New York.

“ Court-supervised reorganization ” means the process relating to Cimento Tupi assessed under No. 0012239-96.2021.8.19.0001, in progress before the Court-supervised reorganization.

“Company under Reorganization” means Cimento Tupi.

“ List of Creditors of the Court-Appointed Trustee ” means the list of creditors prepared by the Court-Appointed Trustee under article 7, §2 of the LRF.

“ Balance After First Installment ” has its meaning assigned in Clause 0 hereof.

“Remaining Balance After Discount Restructuring Option I” has its meaning assigned in Clause 4.3.1.2.2 hereof.

“Remaining Balance Restructuring Option II” has its meaning assigned in Clause 4.3.1.3.2 hereof.

“Senior Unsecured Notes” means the 9.75% Senior Unsecured Notes due 2018 issued by Cimento Tupi and traded abroad.

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“Total Class III Credits Considered” has its meaning assigned in Clause 4.3.1.1.1 hereof.

“ UPI ” means Isolated Production Unit, under art. 60 of the LRF.

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**TRANSLATION No.11**

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**ANNEX 2.3**

**Economic-Financial Report**

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**José Roberto Vensan Maramaldo**

Tradutor Público e Intérprete Comercial

Matriculado na Jucesp sob o no. 1092 no idioma inglês

Nomeado através da Portaria 68/2000 de 12/07/2000

R.G.: 17.384.458 - SSP SP

C.P.F.: 181224968-30

C.C.M.: 2.845.542-8

**WOODS**  
BRETTON WOODS

Endereço: The Cityplex Osasco, Avenida Domingos Odália Filho, 301, SI R 2015, Osasco, SP, CEP 06010-067

Telefone para contato: (11) 3958-2260 com Robert Chanda, e-mail: chanda@bwoods.com.br

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**ANNEX 4.3.1.2.3**

**Note Issuance Indentures Regarding Restructuring Option I**

**CIMENTO TUPI S.A.— EM RECUPERAÇÃO JUDICIAL**  
**as Issuer and**  
**THE BANK OF NEW YORK MELLON**  
**as Trustee, Paying Agent, Registrar and Transfer Agent**

**Amended and Restated Indenture**

**Dated as of [ ], 2024**

**Providing for the Issuance of Securities in Series**

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**José Roberto Vensan Maramaldo**

Tradutor Público e Intérprete Comercial

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### ANNEX 4.4

#### Payment Option Notification

[Location], [date].

To

Cimento Tupi SA – Em Recuperação Judicial Avenida das Américas, nº 500, Bloco 12, salas 205 e 206 Barra da Tijuca  
Rio de Janeiro - RJ CEP 22.640-100

C/o: Mrs. Andréa Junqueira

Email: rjtupi@cimentotupi.com.br

C/C:

[Court-Appointed Trustee]

#### **Ref: Payment Option Notification - Court-supervised reorganization plan of Cimento Tupi**

Dear Sirs,

We refer to the Court-supervised reorganization Plan of Cimento Tupi SA – Em Recuperação Judicial (“Cimento Tupi”) approved at the General Meeting of Creditors held in [=] and approved by the Reorganization Court in [=] (“Plan”). Capitalized terms not defined in this Payment Option Notice (“Notice”) shall have the meaning assigned to them in the Plan.

In compliance with the provisions of Clause 4.4 of the Plan, the Creditor identified and signed below (“Creditor”) hereby declares and proves by the relevant supporting documents, according to attached documents, that it holds Class III Credits held against Cimento Tupi.

Under these terms, the Creditor notifies Cimento Tupi that it voluntarily chooses the payment option described in Clause [INSERT CHOICE OPTION] of the Plan to receive the balance of its Class III Credit in the total amount of [ INSERT VALUE DO CREDIT ], as applicable, after payment of part of their respective Class III Credits under the terms of Clause 4.3.1.1 of the Plan (“Credit”).

The Creditor declares and acknowledges to Cimento Tupi and anyone who may be interested, for all legal purposes, that, upon payment of part or all of its Credit under the terms of the Plan, the Company under Reorganization shall owe nothing more to the Creditor at any time. title or at any time concerning that portion or all of the Credit paid, with proof of said financial transaction serving as proof of complete, irrevocable and irreversible settlement of part or all of the Credit paid by Cimento Tupi.

Finally, by sending this Notification, the Creditor expressly acknowledges, agrees and ratifies all the effects of the Plan concerning them and their Credit, under the terms and conditions set out in Chapter 7 of the Plan.

Yours faithfully,

\_\_\_\_\_  
[CREDITOR]

Legal Representative: Individual Taxpayer's Register / Corporate Taxpayer's Register (CNPJ):

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#### **José Roberto Vensan Marmaldo**

Tradutor Público e Intérprete Comercial

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Telefone para contato: (11) 3958-2260 com Robert Chanda, e-mail: chanda@bwoods.com.br

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### ANNEX 7.6.1

[Location], [date].

To

Cimento Tupi SA – Em Recuperação Judicial Avenida das Américas, nº 500, Block 12, rooms 205 and 206 Barra da Tijuca  
Rio de Janeiro - RJ CEP 22.640-100

C/o: Mrs. Andréa Junqueira

Email: rjtupi@cimentotupi.com.br

C/C:

[Court-Appointed Trustee]

### **Ref.: Notification for information on bank account details for payment of Credits within the scope of the Court-supervised reorganization of Cimento Tupi**

Dear Sirs,

We refer to the Court-supervised reorganization Plan of Cimento Tupi SA – Em Recuperação Judicial (“Cimento Tupi”) approved at the General Meeting of Creditors held in [=] and approved by the Reorganization Court in [=] (“Plan”). Terms beginning in capital letters not defined in this notification for bank account information for payment of Credits within the scope of the Court-supervised reorganization of Cimento Tupi (“Notification”) shall have the meaning attributed to them in the Plan.

In compliance with the provisions of Clause 7.6.1 of the Plan, the Creditor identified and signed below (“Creditor”) hereby informs Cimento Tupi that payments of resources relating to all, or part of its Credits shall be made through direct transfer of resources, through PIX or available electronic transfer (TED), into the bank account indicated below:

Creditor	CPF/CNPJ	PIX key	Bank details		
			Bank	Branch	Account number
[=]	[=]	[=]	[=]	[=]	[=]

The Creditor declares and acknowledges to Cimento Tupi and anyone who may be interested, for all legal purposes, that, upon payment of part or all of its Credit under the terms of the Plan, the Company under Reorganization shall owe nothing more to the Creditor at any title or at any time concerning that portion or all of the Credit paid, with proof of said financial transaction serving as proof of complete, irrevocable and irreversible settlement of part or all of the Credit paid by the Company under Reorganization.

Finally, by sending this Notification, the Creditor expressly acknowledges, agrees and ratifies all the effects of the Plan concerning him and his Credit, under the terms and conditions set out in Chapter 7 of the Plan.

### **José Roberto Vensan Maramaldo**

Tradutor Público e Intérprete Comercial

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Yours faithfully,

\_\_\_\_\_  
[CREDITOR]

Legal Representative:

Corporate Taxpayer Identification No. (CNPJ):

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This is what was to be translated on the original document, according to my best understanding, which amounted to 32 electronic page equivalents which I have reviewed, found true and correct, and sign below:

Emoluments: R\$ 1469.12

Receipt Book No.:02

São Paulo, March 11, 2024

Receipt No. 2756

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José Roberto Vensan Maramaldo

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**José Roberto Vensan Maramaldo**

Tradutor Público e Intérprete Comercial

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