



DIVIDEND POLICY

The Brazilian Corporation Law and the Bank's Bylaws require the shareholders' ordinary general meeting to be held up to April 30 of each year where the shareholders must, among other things, decide about the distribution of annual dividends. All shareholders are entitled to receive dividends on the date when they were declared.

The Bank's shareholders will decide about the Board of Directors proposal to allocate the net income for the prior year. The Brazilian Corporation Law defines "net profits" for any fiscal year as net income for that fiscal year, net of any accumulated losses from prior years, income tax and social contribution taxes and any amounts allocated to the participation of its employees and management in Banco ABC Brasil's net profits in such fiscal year.

Banco ABC Brasil's mandatory dividend is of at least 25% of the adjusted net income, under the terms of the Brazilian Corporate Law and the Bank's Bylaws, determined in the unconsolidated financial statements. The yearly distribution of dividends, including those in excess of the minimum mandatory amount, requires approval by a majority vote of the holders of Banco ABC Brasil's common shares and will depend on many factors. These factors include the Bank's operational results, financial condition, cash requirements, future prospects and other factors deemed relevant by Banco ABC Brasil's board of directors and shareholders.

DIVIDEND DISTRIBUTION HISTORY

The table below shows Banco ABC Brasil's dividend distribution history, in the form of Interest on Capital (IoC), since 2008:

Values gross of taxes.

Date	Volume (R\$ mm)	R\$ per share	Date	Volume (R\$ mm)	R\$ per share
Mar/08	16,3	0,10	Jun/13	42,7	0,30
Jun/08	16,3	0,12	Dec/13	42,9	0,30
Sep/08	17,6	0,13	Jun/14	47,8	0,33
Dec/08	17,5	0,13	Dec/14	50,1	0,33
Mar/09	17,5	0,13	Jun/15	62,0	0,40
Jun/09	17,5	0,13	Dec/15	74,0	0,46
Sep/09	16,1	0,12	Jun/16	92,6	0,55
Dec/09	17,5	0,13	Dec/16	95,9	0,54
Mar/10	17,5	0,13	Jun/17	103,3	0,55
Jun/10	17,5	0,13	Dec/17	102,9	0,53
Sep/10	18,8	0,14	Jun/18	102,9	0,53
Dec/10	18,8	0,14	Dec/18	112,4	0,54
Mar/11	18,8	0,14	Jun/19	120,2	0,56
Jun/11	20,2	0,15	Dec/19	105,1	0,49
Sep/11	20,1	0,15	Jun/20	33,9	0,16
Dec/11	21,4	0,16	Dec/20	73,5	0,34
Jun/12	44,5	0,33	Mar/21	45,9	0,21
Dec/12	42,4	0,31			