

EXHIBIT 5.1 (ix)

Pro Forma Base Financial Statements

Pro Forma Base Balance Sheet		Dec19 -	Pro Forma Base Income	
<i>Currency: R\$ 000</i>		Pro Forma	Statement of the financial	
			year	FY19 -
			<i>Currency: R\$ 000</i>	Pro Forma
Cash and cash equivalents		-	Gross revenue	154.468
Accounts receivable		27.151	Deductions	(22.012)
Inventory		-	Net revenue	132.457
Recoverable taxes		863	Energy	(27.547)
Judicial deposits		-	Infrastructure maintenance	(5.141)
Pension fund assets		-	IT services	(11.583)
Other assets		511	Building rent and related costs	(5.850)
Current assets		28.526	Facilities and security	(8.682)
Fixed assets		47.598	Operational personnel	(2.076)
Intangible		11.561	SG&A personnel	(13.493)
Recoverable taxes		-	SG&A	(2.668)
Related parties		-	Links	(2.998)
Judicial deposits		-	Tax credit	3.454
Pension fund assets		-	Other revenue and expenses	-
Other assets		59	EBITDA	55.874
Non - current assets		59.219	Financial result	-
Assets		87.744	Corporate tax	(16.146)
Suppliers		7.885	D&A	(8.385)
Labor and social obligations		-	Net result	31.343
Taxes payable		5.871		
Tax Refinancing Program		-		
Provisions		-		
Dividends and interest on capital		-		
Short-term debt		-		
Other liabilities		-		
Current liabilities		13.756		
Taxes payable		-		
Provisions		-		
Tax Refinancing Program		-		
Long-term debt		-		
Other liabilities		-		
Non - current liabilities		-		
Liabilities		13.756		
Net assets		73.988		