

Internal Regulations of the Audit, Risk and Ethics Committee

**Reviewed by the Board of Directors
on November 6th, 2025**

Article 1 – Pursuant to Articles 34 and 35 of the Bylaws of Embraer S.A. (“Bylaws” and “Company,” respectively), the Board of Directors (“Board”) shall designate a permanent Audit, Risk and Ethics Committee (“Committee”), consisting of, at least, 3 and, no more than, 5 members, with no decision-making or management powers, to assist it in its functions.

Article 2 – The Committee, in the exercise of its functions to assist the Board, is regulated by the provisions hereof.

Sole Paragraph – The Committee is independent, with autonomy to operate and have its own annual or projected budget, within the limits approved by the Board. The Committee is independent to conduct or determine consultations, evaluations and investigations within the scope of its activities, including by engaging and employing independent external specialists.

Article 3 – The Committee shall assist the Board in the exercise of its functions. The Committee shall primarily:

- (a) Supervise and propose reviews of the most relevant operating, strategic, financial, regulatory or cybernetic risks of the markets in which the Company operates, diagnosing the sources of risk in Embraer’s activities and of its strategy;
- (b) review the adequacy of the risk management and assessment models, as well as the adequacy of compliance and validation tests of the used models;
- (c) analyze and express an opinion on the corporate risk management guidelines and policies, especially as regards risk appetite and risk culture;

- (d) analyze and express an opinion on managerial and accounting data disclosed to the market and regulatory agencies, including the *Formulário de Referência* and Form 20-F;
- (e) review the adequacy of human and financial resources used in risk management;
- (f) assess the adequacy of the Company's Code of Ethics and Conduct and Helpline channel;
- (g) monitor the verification and corrective measures related to breaches of the Company's Code of Ethics and Conduct, including conducting them directly if deemed necessary;
- (h) monitor the adequacy of the Data Protection Office's structure, as well as supervise the progress of its activities and initiatives related to protection of personal data; and
- (i) assess the adequacy of the Company's cybersecurity strategy and actions, including short and long-term action plans for monitoring and countering possible cyber-attacks.

Paragraph 1 – The Committee shall also perform the functions of: (i) an Audit Committee, for purposes of U.S. law, primarily the "Sarbanes-Oxley Act"; (ii) a Statutory Audit Committee, pursuant to Resolution 23 of the Brazilian Securities Commission (*Comissão de Valores Mobiliários*) ("CVM"), dated February 25, 2021 ("CVM Resolution No. 23"); and (iii) an Ethics and Conduct Committee.

Paragraph 2 – For purposes of Paragraph 1 of Article 3, the Committee shall:

- (a) make recommendations to the Board about the engagement, supervision, assessment, replacement, dismissal and compensation of an audit firm to provide independent external audit services or any other service;
- (b) supervise, inspect and monitor the works of independent external auditors to assess their level of independence, the quality of services provided and the adequacy of their work to the Company's requirements, including through the following measures and procedures:

- (i) recommending policies and procedures for the engagement of services to be provided by external auditors, previously approving these services, in accordance with the current policies and procedures approved by the Company;
 - (ii) obtaining from the external auditors and reviewing with the senior representatives of the external auditors, at least annually, a report describing:
 - 1. quality control internal procedures;
 - 2. the rotating policy applicable to the partner who is the technical responsible for the independent audit and the other members of the external audit teams; and
 - 3. any material questions raised in the most recent internal quality control review of the external auditors, or peer review, as well as any questionings or investigations by governmental or professional authorities or other regulatory agencies, conducted in the last 5 years, regarding one or more independent audits conducted by the external auditors, and the measures to be taken to settle these issues;
 - (iii) ensuring that the audit firm proceeds with a rotation of the technical responsible, officer, manager and any other member of the audit team with supervision functions, in a period of no more than 5 consecutive years, with a minimum interval of 3 years before their reengagement;
 - (iv) reviewing all professional and business relationships between the external auditors and the Company; and
 - (v) reviewing the management's policies for engaging employees and former employees of the external auditors;
- (c) mediate any conflicts and controversies between the Company's management and independent external auditors;

- (d) supervise and inspect the activities of the area responsible for the Company's internal controls, monitoring the quality and integrity of internal control mechanisms;
- (e) supervise and inspect the activities of the area responsible for the Company's internal audit, including the organization, duties, work plans and results of the internal audit function. The Committee will make the respective recommendations to the area's leader;
- (f) supervise and inspect the activities of the area responsible for the Company's compliance, including the organization, team, duties, work plans and results of the compliance function;
- (g) supervise and inspect the activities of the area responsible for the preparation of the Company's financial statements and financial information, in order to:
 - (i) ensure the quality and integrity of the Company's quarterly information, interim information and financial statements, quarterly results reports, and financial information and indicators usually provided to credit rating agencies and analysts;
 - (ii) review critical accounting policies and practices to be adopted by the Company in the preparation of its financial reports;
 - (iii) review alternative treatments for the Company's financial information, in accordance with the accounting practices adopted by the Company, as discussed with the members of management, including the consequences of such alternative treatments compared to the treatment recommended by the external auditors;
 - (iv) review any problems found during the audit, any limitations in the scope of works or in the access to information, and divergences with the Company's management regarding financial reports; and

- (v) review other material communications between external auditors and the Company's management, including correspondences regarding accounting matters and internal controls, managers' letters, and spreadsheets with unadjusted audit differences;
- (h) monitor the quality and integrity of:
 - (i) internal control mechanisms;
 - (ii) quarterly information, interim information and financial statements of the Company; and
 - (iii) information and measurements disclosed based on adjusted accounting data and non-accounting data that add unforeseen elements to the structure of the usual financial statement reports;
- (i) analyze and monitor the Company's risk exposure, and request detailed information about policies and procedures related to:
 - (i) compensation of members of management;
 - (ii) use of the Company's assets; and
 - (iii) expenses incurred on behalf of the Company;
- (j) assess and monitor, together with the Company's management and the internal audit area, the adequacy of related party transactions entered into by the Company and their relevant evidence;
- (k) take the required initiatives and measures to receive, review and address reports and claims, including external and internal confidential and anonymous reports and claims, regarding matters under its responsibility, primarily those referring to financial statements, internal controls and external audit, as well as receiving and handling information regarding non-compliance with legal and regulatory provisions applicable to the Company, and internal regulations and codes, including specific

procedures to protect the whistleblower and the confidentiality of the information;

- (l) prepare a summary annual report, to be presented to the Ordinary Shareholders' Meeting together with the financial statements, including a review and description of:
 - (i) its activities, results and conclusions reached, as well as the recommendations made; and
 - (ii) any event in which a significant divergence regarding the Company's financial statements exists among the Company's management, the independent external auditors and the Committee;
- (m) evaluating, monitoring, and recommending to management the correction or improvement of the Company's internal policies. The supervision and oversight of these policies must ensure compliance with applicable laws and regulations, upon a review and assessment of:
 - (i) the adequacy and effectiveness of procedures to ensure compliance with applicable laws and regulations;
 - (ii) any legal matters, including the status of pending disputes that may have a material impact on the Company;
 - (iii) any communications or requirements from governmental or regulatory agencies that may have a material impact on financial reports or result in potential breach of the procedures to ensure compliance with applicable laws and regulations;
 - (iv) any fraud committed by members of management or employees responsible for the preparation of financial reports; and
 - (v) the compliance with the Code of Ethics and events of conflict of interests.

- (n) have means for receiving and processing information about non-compliance with legal and regulatory provisions applicable to the Company, in addition to internal regulations and codes, including provisions for specific procedures to protect the provider and the confidentiality of information.

Article 4 – The Committee must be formed in accordance with the following requirements:

- (a) most of its members must be independent members of the Board, as defined by CVM Resolution 80, the Regulation of the *Novo Mercado* of B3 S.A. – Brasil, Bolsa, Balcão, and the Sarbanes-Oxley Act, provided that at least 1 member must be an external member (“External Member”), pursuant to Paragraph 3 of Article 37 of the Bylaws, and 1 member must have recognized experience in corporate accounting matters;
- (b) the same member may accumulate the requirements of being an independent member and having acknowledged experience in corporate accounting matters or being an External Member and having acknowledged experience in corporate accounting matters;
- (c) the Coordinator of the Committee shall be elected by the Board, and the coordinator must be one of the independent members of the Board, pursuant to Paragraph 3 of Article 35 of the Bylaws;
- (d) at least 1 of its members must be an audit committee financial expert for purposes of applicable rules under the Sarbanes-Oxley Act; and
- (e) most of its members must be independent pursuant to applicable Brazilian law and the Sarbanes-Oxley Act.

Paragraph 1 – In order to fulfill the requirement of confirmed experience in corporate accounting matters provided in item (b) of the head provision of Article 4, the member of the Committee must have:

- (a) knowledge of generally accepted accounting principles and financial statements;

- (b) the ability to review and apply such accounting principles to the main accounting estimates;
- (c) experience in the preparation, audit, analysis or review of financial statements with comparable levels of reach and complexity as those of the Company;
- (d) an educational background compatible with the knowledge of corporate accounting required for the activities of the Committee; and
- (e) knowledge of internal controls and corporate accounting procedures.

Paragraph 2 – In order to fulfill the requirement of independence provided in item (a) of the head provision of Article 4, the member of the Committee shall not:

- (a) be, or have been, in the past 5 years:
 - (i) an officer or employee of the Company or of its direct or indirect parent company, subsidiaries, affiliates or companies under common control; or
 - (ii) partner, the technical responsible, or member of the team involved in the Company's audit works; and
- (b) be a spouse, relative in the direct or collateral line, up to the third degree, or by affinity, up to the second degree, of the persons referred to in item (a) above.

Paragraph 3 – The fulfilment of the requirements provided in Paragraph 1 above must be confirmed through documentation kept at the Company's headquarters, available to the CVM, for a period of 5 years from the last day of the term of office of the relevant member of the Committee.

Paragraph 4 – The officers of the Company and the officers of its subsidiaries, controlling shareholder, if any, affiliates or companies under common control cannot be members of the Committee.

Paragraph 5 – The members of the Committee shall perform their activities impartially and skeptically, especially regarding the estimates included in the financial statements and the management of the Company.

Paragraph 6 – Replacements of members of the Committee must be informed to the CVM within 7 business days from replacement.

Article 5 – The term of office of members of the Committee begins on the date of their appointment by the Board and ends at the end of their term of office as Directors, upon their resignation, or earlier; provided that the total period of service as members of the Committee does not exceed 10 years.

Paragraph 1 – After holding a single term or successive terms of office for any period, members of the Committee may only become members of the Committee again after a period of at least 3 years from the end of their terms of office.

Paragraph 2 – The independent members of the Committee take office by signing the minutes of the meeting of the Board that elects them. In the case of the External Member(s), pursuant to Paragraph 4 of Article 37 of the Bylaws, they shall have the same duties and responsibilities as those of the members of management, pursuant to Article 160 of Law No. 6,404/76, and shall take office in the Committee upon execution of the applicable Investiture Instruments, which set forth the requirements for the office, pursuant to Article 147 of Law No. 6,404/76.

Paragraph 3 – The members of the Committee are entitled to an additional compensation established by the Board.

Article 6 – The Coordinator of the Committee shall:

- (a) chair the meetings of the Committee;
- (b) represent the Committee, as a board;
- (c) comply with and cause the compliance with these Internal Regulations;
- (d) report the activities and progress of works under the responsibility of the Committee in the ordinary meetings of the Board;

- (e) present, together with the other members of the Committee, as required or convenient, the activities of the Committee to the Board, at least, on a quarterly basis;
- (f) request administrative support for the operation of the Committee to the CEO;
- (g) request funds to the Company, as required for the operation of the Committee, in accordance with the annual or projected budget approved by the Board; and
- (h) attend, together with the other members of the Committee, as required or convenient, Ordinary Shareholders' Meetings and, as deemed convenient or required according to the Company's interests, Extraordinary Shareholders' Meetings of the Company.

Article 7 – The recommendations and opinions of the Committee to be submitted to the Board must be discussed and voted by simple majority of its members. In case of divergences, different opinions must be presented to the Board.

Article 8 – In the exercise of its functions, the Committee must keep an effective relationship with the Board, Board of Executive Officers, Independent Auditors and Fiscal Council.

Article 9 – The Chairman of the Board may, at any time, attend the Committee meetings. Executive Officers, employees, experts and/or consultants of the Company may be called to attend the meetings, on occasion or permanently, as required or convenient, at the discretion of the Committee. Heads of the areas of Risk and Internal Controls, Compliance and Internal Audit shall prepare periodic reports to the Committee regarding the progress of their activities, including the implementation process of action plans to eliminate or mitigate internal control deficiencies reported by external auditors.

Article 10 – The Committee shall meet ordinarily, every two months, provided that the accounting information shall always be reviewed by the Committee prior to disclosure thereof.

Article 11 – The Committee shall define, at the beginning of each fiscal year, the schedule of its bimonthly meetings. Moreover, extraordinary meetings must be called, by the requesting member, through any means of communication that allows the confirmation of receipt of the call notice by the recipient, at least 3 business days before the meeting, indicating the time, place and matters to be discussed. The meetings may be installed regardless of call notice if all sitting members are in attendance.

Article 12 – The meetings will be held at the facilities of the Company or elsewhere, as previously agreed by the members of the Committee. The meetings may also be held by conference call or video conference.

Article 13 – The Committee shall appoint a secretary, who must be an employee of the Company or any member of the Committee, to be responsible for calling the meetings, assisting the works and drawing the minutes, which will be recorded and filed with the documentation of the Board.

Article 14 - The matters, guidelines, discussions, recommendations and opinions of the Committee discussed in the meeting shall be recorded in the minutes, which will be signed by the participants. The minutes of the meeting shall record the relevant points of the discussions, the list of participants, mentions of justified absences, as well as the measures requested and any points of disagreement between the members. A copy of the minutes of the Audit, Risk and Ethics Committee meetings will be sent to the Chairman of the Board of Directors.

Article 15 – The annual report prepared by the Committee, pursuant to Article 3, paragraph 2, item (I) above must be filed at the Company's headquarters, and kept at the disposal of the CVM, for a period of 5 years. Moreover, the minutes of the meeting of the Committee must be available to the members of the Board.

Article 16 – The members of the Committee are subject to the provisions of applicable law and the Company's policies. The members of the Committee shall keep the Company's information to which they have access fully confidential. The Company's information and minutes and discussions of meetings of the Committee may only be disclosed in the interest of the Company and its shareholders, at the discretion of the Board.

Article 17 – These Internal Regulations take effect on the date they are approved, revoking any conflicting rules and procedures, and may be amended upon resolution of the majority of members of the Board.

Article 18 – The Board shall settle any omissions.