

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

CHAPTER I - CONCEPT AND PURPOSE

Art. 1 This Internal Regulation regulates the operation of the Statutory Audit Committee (COAUD), a permanent statutory body, in compliance with the provisions of Caixa Seguridade's Bylaws, current legislation and the decisions of the Board of Directors.

Art. 2 The COAUD is a collegiate body, with permanent operation, which reports to the Board of Directors, independently from the other bodies, and has the purpose of advising the aforementioned Board regarding the exercise of its audit, supervision and inspection functions.

CHAPTER II - COMPOSITION

SECTION I - MEMBERS

Art. 3 The COAUD will be composed of 4 (four) effective members, mostly independent, elected by the Board of Directors and who must observe the requirements and prohibitions imposed by the current legislation, Bylaws and other applicable rules.

§1 At least one (1) member shall be an independent member of the Board of Directors.

§2 All COAUD members must comply with the independence requirements established by Law No. 13,303/2016, Decree No. 8,945/2016, by the Novo Mercado Regulation and other applicable rules, and most members must comply with the independence requirements of CVM Instruction No. 308/1999, and subsequent amendments.

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

§3 The members of the COAUD must:

I - have professional knowledge and experience in auditing or corporate accounting;

II - be a citizen of unblemished reputation;

III - have a clear knowledge compatible with the position for which he/she was appointed;

IV - have an academic background compatible with the position for which he/she was appointed;

V - reside in Brazil; and

VI - prove one of the experiences below:

a) have been, for three years, statutory director or member of the Board of Directors, of the Fiscal Council or of the Statutory Audit Committee of a company of similar size or larger than that of Caixa Seguridade;

b) have been, for five years, a partner or director of an independent auditing company registered with the CVM; or

c) have held a managerial position for ten years in an area related to the duties of the Audit Committee.

§4 At least 1 (one) of the COAUD members must have recognized experience and proven knowledge in the economic activity sector in which Caixa Seguridade operates.

§5 At least 1 (one) of the COAUD members must have recognized professional experience and proven knowledge in corporate accounting and auditing matters, pursuant to the regulations issued by the CVM that provide for the registration and exercise of independent auditing activities within the scope of the securities market and defines the duties and responsibilities of the administrators of the audited entities in the relationship with the independent auditors, and in order to comply with this requirement, the COAUD member must have:

I - knowledge of generally accepted accounting principles and financial statements;

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

II - ability to assess the application of these principles in relation to key accounting estimates;

III - experience preparing, auditing, analyzing or evaluating financial statements that have a level of scope and complexity comparable to those of the Company;

IV - educational background compatible with the knowledge of corporate accounting necessary for COAUD activities; and

V – knowledge of internal controls and corporate accounting procedures.

§6 The same COAUD member may accumulate the requirements set forth in §§1 and 5 of this Article.

Art. 4 The President of COAUD and his replacement will be chosen by the Board of Directors.

Art. 5 The role of member of the Audit Committee cannot be delegated.

SECTION II - MANDATE

Art. 6 The term of office of COAUD members will be 3 (three) years, with 1 (one) re-election being allowed, preferably observing that the replacement of all members does not occur simultaneously.

Single Paragraph. The replacement of a COAUD member must be communicated to the CVM within 10 days of the replacement.

Art. 7 The term of mandate of COAUD members will take place as of their inauguration.

Art. 8 The members of COAUD may be removed by a justified vote of the absolute majority of the Board of Directors.

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

Art. 9 The remuneration of COAUD members will be fixed by the General Meeting, in accordance with the Work Plan approved by the Board of Directors.

Art. 10. In the event of reappointment, the term of the new mandate shall be counted from the end of the previous mandate.

Art. 11. The mandate of COAUD members will be extended until the effective investiture of the new members.

Art. 12. The COAUD member may only rejoin it after 3 (three) years have elapsed since the end of the last mandate.

SECTION III - VACANCY

Art. 13. In case of vacancy, resignation, death or impediment of any member of the Committee, the Board of Directors will be responsible for electing his/her replacement.

Art.14. A member who fails to attend, with or without justification, at two consecutive regular meetings or at three interspersed ordinary meetings in the last twelve months will lose his mandate, except for reasons of force majeure or unforeseeable circumstances.

CHAPTER III - COMPETENCES

Art. 15. It is incumbent upon COAUD:

I - establish the operating rules and work plan for its operation and submit them, as well as the respective amendments, to the approval of the Board of Directors;

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

II - supervise the activities of independent auditors and assess their independence, the quality of the services provided and the adequacy of such services to the company's needs;

II - supervise the activities developed in the areas of risk and internal control, internal audit and preparation of the financial statements of the company and controlled entities;

IV - analyze the profile of the holder of the Internal Audit and the area responsible for the risk, internal control and Compliance of the Company.

V - monitor the quality and integrity of internal control mechanisms, financial statements and information and measurements disclosed by the company and controlled entities;

VI - assess the effectiveness of internal control systems;

VII - monitor the implementation of measures determined by regulatory and control bodies;

VIII - evaluate the effectiveness of independent and internal audits, including the verification of compliance with applicable legal and regulatory provisions, in addition to internal regulations and codes;

IX - opine on the hiring and dismissal of the entity to be hired to provide independent audit services;

X - monitor the preparation, implementation and evaluation of the Annual Plan of Internal Audit Activities (PAINT);

XI - evaluate the Annual Report of Internal Audit Activities (RAINT), the budget and the proposals for setting the attributions and regulating the functioning of the Internal

**Internal Regulations of the Audit Committee of Caixa
Seguridade Participações S.A.**

08/08/2022

Audit;

XII - assess and monitor the company's risk exposures;

XIII - evaluate and monitor, together with the Related Party Transactions Committee, the Company's management and the internal audit area, the adequacy of transactions with related parties carried out by the Company and their respective disclosures;

XIV - recommend the correction or improvement of policies, practices and procedures identified within the scope of its attributions, including the policy on transactions between related parties;

XV - assess compliance, by the Board of Executive Officers, with the recommendations made by the COAUD and by the independent or internal auditors;

XVI - evaluate reports for the Board of Directors that deal with internal control systems;

XVII - immediately inform the Board of Directors of the existence or evidence of error or fraud that they have become aware of.

XVIII - evaluate the effectiveness of the Ombudsman and its activity reports;

XIX - annually analyze the risk management report and, quarterly, the internal controls and Compliance report; and

XX - monitor the fairness opinion work contracted by the Board of Directors, in order to ensure that they adhere to the best practices.

Single paragraph. The Audit Committee will also exercise its attributions and responsibilities with the Company's subsidiaries that adopt the single Audit Committee regime, especially with regard to the provisions of items III and V of this article.

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

Art. 16. The COAUD shall monitor the process of preparing the Management Report, the Financial Statements and the Explanatory Notes, discussing, in advance, to be defined jointly with each party involved, the documents and reports that support the information presented, and this Committee shall:

I - ensure that all documents and reports necessary to comply with current legislation are provided and are properly made available;

II - monitor the adequacy of responsibilities related to the preparation, consolidation and closing of reports;

III - evaluate the process of preparing the organization's periodic financial reports, considering the internal controls adopted in the process;

IV - evaluate choices or changes in accounting practices and obtain an understanding of alternative or unusual accounting treatments adopted by the Executive Board, the reason why they were adopted and the opinion of the independent auditors on these alternatives;

V - evaluate and compare the accounting practices adopted by the company with those adopted by competitors and the market;

VI - evaluate the quarterly information, interim statements and financial statements;

VII - evaluate the consistency of the information presented in the financial statements with the corresponding information obtained in the discussions and analyzes with the Board of Directors and other accounting and extra accounting;

VIII - verify the adequacy of accounting provisions in relation to the opinion of the legal area;

IX - discuss with the Executive Board and the independent auditors the result of the

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

examination of the financial statements and other significant issues that may affect the reliability of these statements;

X - monitor the process of issuing and publishing the different reports generated, regarding legal requirements of integrity, timeliness and consistency, among the documents produced for different audiences;

XI - validate the scope, content and clarity of the explanatory notes, so that they meet not only legal and regulatory requirements, but especially the different readers of the financial statements;

XII - monitor the transparency of the data disclosed to the market, as well as the integrity and quality of the information;

XIII - monitor the discussions during the process of preparing the financial statements and the involvement of the Executive Board and the independent auditor;

XIV - analyze information related to financial results and operational performance, provided to analysts and agencies, such as risk ratings;

XV - prepare a summarized annual report, to be presented together with the financial statements, with information on:

- a) the meetings held and the main matters discussed, highlighting the recommendations made to the Board of Directors;
- b) the activities;
- c) the results;
- d) the conclusions;
- e) attestation of the adequacy of the internal audit budget and structure;
- f) significant differences, if any, between management, independent auditors

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

and the Statutory Audit Committee in relation to the financial statements.

Art. 17. The COAUD must receive and discuss regular reports from internal and independent audits on the results of its activities, including the Board's responses to the recommendations made on controls and nonconformities, accompanying the notes and recommendations.

Art.18. It is incumbent upon the President of the COAUD:

I - call and chair the meetings;

II - comply with and enforce the rules of this Regulation;

III - approve the agendas and schedule of the meetings;

IV - forward to the Board of Directors and, if applicable, to another body or member of the Administration, the analyses, opinions and reports prepared within the scope of the Committee;

V - invite, on behalf of the Committee, representatives of the Fiscal Council, the Board of Executive Officers and other possible participants in the meetings;

VI - propose complementary rules necessary for the Committee's performance;

VII - propose and discuss with the Board of Directors the annual work plan;

VIII - perform other acts of a technical or administrative nature necessary for the exercise of its functions;

IX - accompany the Board of Directors' meetings, especially those dealing with the periodic financial statements, the hiring of the independent auditor and PAINT;

X - accompany the meetings of the General Assembly;

XI - appoint from among the members of the Committee, responsible for monitoring the meetings of the Board of Directors and the General Meeting, without

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

the right to vote, in the absence of attendance.

SECTION I - DUTIES

Art. 19. It is the duty of every COAUD member, in addition to those provided for in current legislation and in the Bylaws:

I - participate, on an annual basis, in an integration program and specific training on essential topics and other topics related to the Company's activities, such as corporate and capital market legislation, confidentiality and disclosure of information, internal controls, code of conduct and Law No. 12,846/2013 (Anti-Corruption Law);

II - attend previously prepared Committee meetings, having examined the documents made available, and participate actively and diligently;

III - attend the meetings of the Management Bodies pursuant to art. 24 of these Bylaws, or when invited;

IV - communicate to the Chairman of the Committee and to the Corporate Governance Secretariat, as far in advance as possible, of the impossibility of attending the previously scheduled meeting;

V - present a declaration of vote, written or oral, or, if you prefer, register your divergence or reservation, as the case may be;

VI - declare, prior to the deliberation, if, for any reason, you have a particular interest or conflict with that of the Company regarding a certain matter submitted for your consideration, abstaining from participating in its discussion and vote;

VII - inform Caixa Seguridade of candidacy for an elective position in the Executive and Legislative Powers, when it occurs;

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

VIII - maintain secrecy on any and all information of the Company to which it has access due to the exercise of the position, provided that such information does not produce effects before third parties, in compliance with the provisions of article 157 of Law 6,404/1976 (Brazilian Corporation Law);

Art. 20. COAUD members must keep their personal data updated with Caixa Seguridade's Governance Department and provide the statements required by the Bylaws and current legislation and regulations.

SECTION II - EVALUATION

Art. 21. COAUD will carry out an annual assessment of its performance and that of its members in order to improve their functions, and the methodology adopted must be previously approved by the Board of Directors.

Single Paragraph. The evaluation will be conducted by its President.

CHAPTER IV - OPERATION

Art. 22. The regular meetings of the COAUD will be held, according to the approved annual calendar and, extraordinarily, when necessary.

Art. 23. COAUD members must hold at least four monthly meetings.

Art. 24. COAUD members will meet:

I - quarterly, with the Board of Directors, with the Executive Board, with the Internal Audit, with the Independent Auditors and with the Fiscal Council, jointly or separately, at its discretion;

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

- II - at any time, with the Board of Directors, at the request of this Board;
- III - extraordinarily, at the call of the President, whenever deemed necessary by any of its members or at the request of the Company's Management.

Art. 25. The Committee's meetings will be held with the presence of the majority of its acting members and will occur, as a priority, in person, admitting the participation of a member by audio or videoconference, or any other means of communication that allows the identification of the member of the Committee and the simultaneous communication with the other members present at the meeting, and will be convened by its Chairman, by the majority of its members or by the Board of Directors.

§1 In cases where it is not possible to participate in the meeting as provided for in the caput, the member may, based on the agenda of the matters to be dealt with, express his vote in writing, by letter or even by electronic mail, provided that that the majority of the participating members present themselves in person or by audio or videoconference.

§2 Members who participate in the manner provided for in §1 are considered present, including for the purpose of meeting the minimum quorum for setting up a meeting.

§3 In the event of absences or eventual impediments of any member of the committee, this will deliberate with the remaining members.

§4 Any divergences of position among the members of the COAUD will be settled by the vote of the simple majority of the Collegiate, with the Chairman having the casting vote in the event of a tie.

§5 In case of non-unanimous decision, the dissenting vote will be recorded in the Minutes.

Art. 26. If COAUD deems it necessary for third parties to be present at a given meeting, who may hold relevant information or contribute to technical discussions, it may

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

invite to participate, without the right to vote, in its meetings:

- I - members of the Supervisory Board;
- II - holder and other representatives of Internal Audit;
- III - members of the Board of Directors;
- IV - representatives of the controlling shareholder;
- V - employees or members of the audit committees of the subsidiaries, in compliance with the company's corporate governance procedures;
- VI - employees of Caixa Seguridade or CAIXA or other persons with no ties to the Company, whose subjects, included in the agenda, are related to their area of activity, provided that they do so with reasonable notice and explain the reasons for doing so.

§1 Any third party that attends a meeting of the Committee will not have the right to vote.

§2 The third parties invited to participate in the Committee meeting will only remain during the period in which the matter that gave rise to their call is being considered.

SECTION I - MINUTES

Art. 27. Each Committee meeting must be recorded in minutes that will be:

- I - forwarded to the Board of Directors, after having been read, approved and signed by those present at the meeting and drawn up by the Secretary;
- II - filed in its own medium.

Art. 28. The company shall promote the disclosure of the Minutes of the COAUD Meetings, after the approval of the Board of Directors.

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

§1 In the event that the Board of Directors considers that the disclosure of the minutes may jeopardize the company's legitimate interest, only its extract will be disclosed.

§2 The restriction referred to in §1 of this Article shall not be enforceable against the control bodies, which will have full and unrestricted access to the content of the minutes of the COAUD, subject to the transfer of confidentiality.

SECTION II - BUDGET ALLOCATION

Art. 29. COAUD has operational autonomy and budget allocation, annual or by project, to conduct or determine the realization of consultations, evaluations and investigations within the scope of its activities, including the hiring and use of independent external experts, as well as to pay for its ordinary expenses with displacement of its members, when not residing in the location of the Company's headquarters, and with training that develop or improve technical and/or behavioral skills necessary for the Committee's functions and the Company's objectives.

Art. 30. The budget allocation of COAUD will be proposed by the Committee directly to the Board of Directors, with previous opinions from the legal and financial area.

Single Paragraph. The prior approval of the budget allocation of the COAUD by the Board of Directors of Caixa Seguridade does not exempt the need to submit, to the deliberation of the Board of Directors, the Company's budget, of which the budgetary allocation of the COAUD will be part.

Art. 31. The Company must provide all the resources necessary for the functioning of the Committee, including the availability of internal personnel to advise on the conduct of the work and secretary of the meetings, and the hiring, when necessary,

Internal Regulations of the Audit Committee of Caixa Seguridade Participações S.A.

08/08/2022

of external consultants to subsidize it in the fulfillment of its duties.

CHAPTER V - GOVERNANCE SECRETARIAT

Art. 32. Advice and support to COAUD will be provided by the Governance Secretariat, which is responsible for adopting all measures and performing all activities necessary for the effective functioning of the Committee, as follows:

- I - arrange for the summons of the Committee members to the meetings as provided for in these Regulations;
- II - to act as secretary of the Committee;
- III - assist the Committee in defining the agenda for meetings and preparing the Annual Calendar;
- IV - organize, under the guidance of the President, the agenda of matters to be dealt with at each meeting, gathering the necessary documents;
- V - prepare administrative acts arising from the Committee's guidelines and recommendations and provide the appropriate referral to interested areas;
- VI - internally disclose the Committee's recommendations and requests and monitor pending matters and/or demands of this governance body, defining those responsible for meeting pending issues and/or demand;
- VII - prepare, draw up and file the respective minutes, including those of not holding the meeting, in the proper book and collect the signatures of the members;
- VIII - organize and keep under its custody the documentation related to the activities developed by the Committee and make them available for consultation by the various internal and external inspection bodies;

**Internal Regulations of the Audit Committee of Caixa
Seguridade Participações S.A.**

08/08/2022

IX - follow up on other matters involving the Committee and/or requested by it.

CHAPTER VI - FINAL PROVISIONS

Art. 33. Committee members shall immediately inform the changes in their shareholding positions in the company or conglomerate to the Board of Directors, under the conditions and in the manner determined by the Securities and Exchange Commission, as well as under the conditions set forth in the Company's Information Disclosure Policy.

Art. 34. COAUD members must maintain an impartial and skeptical stance in the performance of their activities and, above all, in relation to the estimates presented in the financial statements and the Company's management.

Art. 35. The Audit Committee must have the means to receive complaints, including confidential, internal and external to the company, on matters related to the scope of its activities.

Art. 36. These Regulations may only be amended by the Board of Directors, on its own initiative or on the recommendation of the COAUD.

Art. 37. Omissions related to these Regulations will be submitted to the Board of Directors, in strict compliance with the relevant legislation.

Art. 38. This regiment enters into force on the date of its approval and must be filed in the proper medium.

These Rules of Procedure were approved by the Board of Directors of Caixa Seguridade held on July 28, 2022.