



# **ANNUAL REPORT OF THE STATUTORY AUDIT COMMITTEE**

MRV ENGENHARIA E PARTICIPAÇÃO S.A

**FISCAL YEAR 2025**

## About the Statutory Audit Committee:

The Statutory Audit Committee ("Committee") of MRV Engenharia e Participações S.A. ("Company") is a statutory body that operates permanently and provides advice to the Company's Board of Directors, with operational and financial autonomy.

As part of the process of continuous evolution of the Company's corporate governance and compliance with the regulation of the Regulamento do Novo Mercado da B3 – Brasil, Bolsa, Balcão ("Regulamento do Novo Mercado"), the Committee had its installation and its Internal Regulation ("Regulation") approved by the Company's Board of Directors at a meeting held on April 14, 2020. The Committee's Regulation is available on the Company's [Investor Relations](#) page.

## Composition:

In accordance with Article 31 of the Company's Bylaws, and "item 4" of the Regulation, the Company's Committee shall be composed from 3 (three) to 5 (five) effective members, elected by the Board of Directors, for a unified term of office of 2 years, allowed re-election, being that: (i) the majority of its members shall be independent, according to the independence criteria established by the "Regulamento do Novo Mercado" and the Securities and Exchange Commission ("CVM"), and other applicable regulations; (ii) at least 1 (one) member shall be an independent board member of the Company, as defined in the "Regulamento do Novo Mercado"; and (iii) at least 1 (one) member shall have recognized experience in matters of corporate accounting, internal controls, information, and financial operations and audit, cumulatively, in accordance with the applicable regulations, being possible that such requirement is cumulated by the independent board member provided for in item (i).

The Audit Committee of the Company is composed of three (3) members. The members of the Committee were elected during the Board of Directors meeting held on March 7, 2024. However, during the year 2024, Mr. Leonardo Guimarães Correa resigned from his position as a member of the Committee and was replaced by Mr. Marcelo Amaral Moraes, in accordance with the election held during the Board of Directors meeting on November 25, 2024.

The current members of the Committee are: Antônio Kandir (Committee Coordinator and Independent Director), Marcelo Amaral Moraes (Committee Secretary), and Paulino Ferreira Leite (Accounting and Auditing Specialist).



Regarding the performance and independence of the Committee members: (i) two (2) members are independent (meeting the independence criteria set forth in the "Regulamento do Novo Mercado" and by the Brazilian Securities and Exchange Commission - CVM); and (ii) one (1) of them is a specialist in accounting and finance, holding no other position within the Company. Among the members elected to the Committee, one serves as the Coordinator.

### **Duties and Responsibilities:**

The Committee has as main objectives to supervise the quality and integrity of financial reports, adherence to legal, statutory, and regulatory rules, the adequacy of risk management processes, and the activities of internal audit and independent audit of the Company.

The Committee's analyses are based on the information received by the Company's Management, the Independent Audit, and the areas of internal audit, risk management, and internal controls.

The Committee's competence is listed in its Regulation and are carried out in strict accordance with the requirements set forth in CVM Resolution No. 80, in the "Regulamento do Novo Mercado", in the recommendations of the "Manual de Melhores Práticas de Governança Corporativa do Instituto Brasileiro de Governança Corporativa" ("Manual de Melhores Práticas de Governança Corporativa do IBGC"), in the Company's Bylaws, which is:

- ✦ Monitor the quality control of financial statements, internal controls, and risk management and compliance - Item 22, of Annex D of CVM Resolution 80.
- ✦ Monitor the effectiveness of the work of the independent auditors and their independence, reporting to the Board of Directors the evolution of the work - Item 24, of Annex D of CVM Resolution 80.
- ✦ Issue opinion on the hiring and removal of independent audit services - Art. 22, item IV, point "a" of the "Regulamento do Novo Mercado".
- ✦ Evaluate the quarterly information, interim statements and financial statements - Art. 22, item IV, point "b" of the "Regulamento do Novo Mercado"s.
- ✦ Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado".
- ✦ Evaluate, monitor and recommend to management the correction or improvement of internal policies, including the Related Party Transaction Policy - Art. 22, item IV, point "e" of the "Regulamento do Novo Mercado".
- ✦ Evaluate through the reception and treatment of information regarding the non-compliance with legal and normative provisions applicable to the Company, in addition to internal regulations and codes, ensuring the protection of the provider

and the confidentiality of the information - Art. 22, item IV, point "f" of the "Regulamento do Novo Mercado".

✚ Inform its activities to the Company's Board of Directors on a quarterly basis, including in the minutes of the mentioned report - Art. 22, §2 of the "Regulamento do Novo Mercado".

✚ Monitor the activities of the internal audit and internal controls area of the Company, including the quality of its work, existing structure, work plan and results of the work held - Recommendation of the "Manual de Melhores Práticas de Governança Corporativa do IBGC".

### Meetings held and main topics discussed in 2025:

The Committee has a Work Plan defined annually for the proper planning and execution of its responsibilities.

The Committee convened 10 (ten) times during the fiscal year of 2025 to fulfill its legal and regulatory obligations. In addition to the Independent Audit, the following areas also participated as guests in the Committee meetings: (i) Controllership; (ii) Legal; (iii) Internal Audit; (iv) Governance, Risk, Compliance, and Privacy; (v) Quality and Post-Delivery; (vi) Billing and Renegotiations; (vii) Shared Services Center; (viii) "Banco MRV"; (ix) Real Estate Development; (x) Back Office Real Estate Development; (xi) RESIA; and (xii) Tax and Fiscal Management.

Among the topics discussed we can highlight the following:

✚ MEETING HELD ON FEBRUARY 21, 2025	
AGENDA	RELATED COMPETENCE
Independent Auditor's Report on the Financial Statements for the Fiscal Year 2024.	To monitor the quality control of financial statements, internal controls, risk management and compliance. <b>Item 22, of Annex D of CVM Resolution No. 80</b>
Independence of the Independent Auditor	Monitor the effectiveness of the work of the independent auditors and their independence, reporting to the Board of Directors the evolution of the work. <b>Item 24, of Annex D of CVM Resolution No. 80</b>
Approval of the Annual Report of the Committee	Release, annually, summary report of the Audit Committee including the meetings held and the main topics discussed, highlighting the recommendations made by the Committee to the Company's Board of Directors. <b>Art. 22, §1 of the "Regulamento do Novo Mercado"</b>

<p>Conclusion of the Committee's evaluation process regarding the work carried out in the fiscal year 2024.</p>	<p>Structure and release a committee evaluation process. <b>Art. 18 of the "Regulamento do Novo Mercado"</b></p>
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 <b>MEETING HELD ON MAY 7, 2025</b>	
<b>AGENDA</b>	<b>RELATED COMPETENCE</b>
<p>Quarterly Information Analysis (ITR) of the first quarter of 2025 for disclosure on May 8<sup>th</sup>, 2025</p>	<p>Evaluate whether the Quarterly Information has been correctly prepared, whether it adequately reflects the company's situation and whether it is in line with other information presented by the organization. <b>Art. 22, item IV, point "b" of the "Regulamento do Novo Mercado"</b></p>
<p>Quarterly report on activities carried out by the Governance, Risks, Compliance and Privacy sector</p>	<p>Monitor the activities of the Company's internal audit and internal controls area, including the quality of its work, existing structure, work plan and results of the work carried out. <b>Recommendation from the IBGC Corporate Governance Best Practices Manual</b> Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b>.</p>
<p>Pro-Soluto and Default Monitoring</p>	<p>Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, accompanying and supervising the risk management process. <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b></p>

 <b>MEETING HELD ON MAY 27, 2025</b>	
<b>AGENDA</b>	<b>RELATED COMPETENCE</b>
<p>Update to the Officer Compensation Policy and to the Indication and Evaluation of Board Members Policy</p>	<p>Evaluate, monitor and recommend to management the correction or improvement of internal policies, including the Related Party Transaction Policy - <b>Art. 22, item IV, point "e" of the "Regulamento do Novo Mercado"</b>.</p>

MEETING HELD ON MAY 30, 2025	
AGENDA	RELATED COMPETENCE
Reference Form Evaluation	To monitor the quality control of financial statements, internal controls, risk management and compliance. <b>Item 22, of Annex D of CVM Resolution No. 80</b>

MEETING HELD ON JULY 16, 2025	
AGENDA	RELATED COMPETENCE
Quarterly report on activities carried out by the Governance, Risks, Compliance and Privacy sector	Monitor the activities of the Company's internal audit and internal controls area, including the quality of its work, existing structure, work plan and results of the work carried out. <b>Recommendation from the IBGC Corporate Governance Best Practices Manual</b> Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b> .
Independent Auditor's Report on internal controls	Monitor the effectiveness of the work of the independent auditors and their independence, reporting to the Board of Directors the evolution of the work. <b>Item 24, of Annex D of CVM Resolution No. 80</b>

MEETING HELD ON AUGUST 11, 2025	
AGENDA	RELATED COMPETENCE
Legal Presentation - Provisions for Contingencies	Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b>
Quarterly Information Analysis (ITR) of the second quarter of 2025 for disclosure on August, 12 <sup>th</sup> , 2025	Evaluate whether the Quarterly Information has been correctly prepared, whether it adequately reflects the company's situation and whether it is in line with other information presented by the organization. <b>Art. 22, item IV, point "b" of the "Regulamento do Novo Mercado"</b>

 <b>MEETING HELD ON SEPTEMBER 17, 2025</b>	
<b>AGENDA</b>	<b>RELATED COMPETENCE</b>
Independent Audit Work Plan	<p>Monitor the effectiveness of the work of the independent auditors and their independence, reporting to the Board of Directors the evolution of the work.</p> <p style="text-align: center;"><b>Item 24, of Annex D of CVM Resolution No. 80</b></p>
RESIA Presentation	<p>Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b></p>

 <b>MEETING HELD ON OCTOBER 15, 2025</b>	
<b>AGENDA</b>	<b>RELATED COMPETENCE</b>
Quarterly report on activities carried out by the Governance, Risks, Compliance and Privacy sector	<p>Monitor the activities of the Company's internal audit and internal controls area, including the quality of its work, existing structure, work plan and results of the work carried out.</p> <p style="text-align: center;"><b>Recommendation from the IBGC Corporate Governance Best Practices Manual</b></p> <p>Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b>.</p>
Presentation of Real Estate Development.	<p>Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b></p>

 <b>MEETING HELD ON NOVEMBER 11, 2025</b>	
<b>AGENDA</b>	<b>RELATED COMPETENCE</b>
Quarterly Information Analysis (ITR) of the third quarter of 2025 for disclosure on November 12 <sup>th</sup> , 2025	<p>Evaluate whether the Quarterly Information has been correctly prepared, whether it adequately reflects the company's situation and whether it is in line with other information presented by the organization.</p> <p style="text-align: center;"><b>Art. 22, item IV, point "b" of the "Regulamento do Novo Mercado"</b></p>
Approval of the annual meeting calendar for the 2026 fiscal year	<p>Have an annual calendar of meetings, established at the first annual meeting of the Committee.</p> <p style="text-align: center;"><b>Item 5.1. of the Committee's Internal Regulations</b></p>

Presentation - Tax Reform	Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b>
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 <b>MEETING HELD ON DECEMBER 05, 2025</b>	
<b>AGENDA</b>	<b>RELATED COMPETENCE</b>
Approval of the Work Plan, developed in 2025 and planned for 2026, of the Governance, Risks, Compliance and Privacy sector	Monitor the activities of the Company's internal audit and internal controls area, including the quality of its work, existing structure, work plan and results of the work carried out. <b>Recommendation from the IBGC Corporate Governance Best Practices Manual</b> Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b> .
Report of activities carried out by the areas of Privacy; Risks and Internal Audit; and Compliance	Monitor the activities of the Company's internal audit and internal controls area, including the quality of its work, existing structure, work plan and results of the work carried out. <b>Recommendation from the IBGC Corporate Governance Best Practices Manual</b> Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b>
Report on the work carried out by the Independent Audit in 2025	Monitor the effectiveness of the work of the independent auditors and their independence, reporting to the Board of Directors the evolution of the work. <b>Item 24, of Annex D of CVM Resolution No. 80</b>
Presentation - Provisions for guarantees	Evaluate and monitor the Company's risk exposures, including operational, financial, strategic and image risks, monitoring and supervising the risk management process - <b>Art. 22, item IV, point "d" of the "Regulamento do Novo Mercado"</b>
Presentation – SPEs with losses	

It should be noted that in order to comply with the proper management of the Company's financial information and internal controls, the Controllershship area attended in all meetings held.

Regarding the monitoring and analysis of the Company's risk management process, the Internal Audit department participated in the meetings held on May 7, 2025, July 16, 2025, October 15, 2025, and December 5, 2025.

In accordance with Article 32 of the Company's Bylaws, the members of the Committee interact and cooperate with the members of the Fiscal Council whenever necessary, receiving and analyzing relevant information of the bodies.

All meetings were recorded in minutes and signed by its members, being duly archived at the Company's headquarters.

### **Risk Assessment and Exposure Monitoring:**

The Company's Internal Audit department, in a meeting held on December 5, 2024, presented the Work Plan for the fiscal year 2025 to the Committee, and the presented plan was approved by the Committee. In addition to the periodic interaction between the Internal Audit department and the Committee, the reporting of activities carried out by the said department was formally conducted in the Committee meetings held on May 7, July 16, October 15, and December 5, 2025.

Regarding the Independent Audit, it presented its Work Plan for the fiscal year 2025 to the Committee in a meeting held on September 17, 2025, and the presented plan was approved by the Committee.

### **Report to the Board of Directors:**

The Committee reports itself to the Board of Directors and acts with operational autonomy and with its own budget in the performance of its competence, acting as an auxiliary, consultative and advisory body for the Company's Board of Directors regarding the control over the quality of financial statements and internal controls, aiming at the reliability and integrity of the information. The function of its members is nondelegable and must be exercised exclusively by the elected members.

The Committee reported to the Board of Directors, at the meetings held on April 10, 2025 and March 4, 2026, on the activities carried out during the fiscal year, including the work performed during the period and the discussions held within the Committee.

### **Committee Evaluation Process:**

The Audit Committee Regulation, in its article 8.1 and the Regulamento do Novo Mercado, in Article 18 and paragraphs, require the Company to structure and disclose an Evaluation Process of the Committee and its members, to be carried out at least once during the term of its term of office. This evaluation is a fundamental step to ensure the autonomy and effectiveness of the Committee, allowing its strengthening and improvement of the Company's corporate governance.

The Committee's Evaluation Process regarding the work carried out in the year 2024 was initiated in a meeting held on February 14, 2025, with its results analyzed

and discussed in a meeting held on February 21, 2025. The aforementioned results were reported to the Board of Directors in the meeting held on April 10, 2025.

Regarding the fiscal year 2025, the Evaluation Process was initiated on February 23, 2026, with its results analyzed and discussed in a meeting held on the present date (March 09, 2026). It was also recorded that the result of the Evaluation will be duly reported to the Board of Directors.

### **Planning for the 2026 Fiscal Year:**

According to the Work Plan analyzed and approved by the Committee at the meeting held on November 11, 2025, the Committee will hold 9 (nine) ordinary meetings in the fiscal year 2026, which will have as their agenda the legal and regulatory duties listed in this Annual Report in item "Duties and Responsibilities", without prejudice to any extraordinary meetings in which the Committee's action is necessary.

### **Conclusion and recommendations**

The members of the Company's Committee, in the exercise of their legal duties and responsibilities, analyzed the Financial Statements, including the Independent Audit's opinion and the Annual Management Report, regarding to the fiscal year ended on December 31, 2025.

Considering the information provided by the Company's Management and by the Independent Audit, the Committee concluded that the information and documents submitted regarding the Financial Statements for the fiscal year ended on December 31, 2025, including Independent Audit's opinion and the Annual Management Report, adequately reflect, in all relevant aspects, the Company's financial and equity positions, unanimously recommending the Company's Board of Directors' statement in favor of the mentioned documents.

Belo Horizonte/MG, March 09, 2026.

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**Antonio Kandir**

Committee Member and Coordinator

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**Marcelo Amaral Moraes**

Committee Member and Secretary

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**Paulino Ferreira Leite**

Committee Member