



IRANI PAPEL E EMBALAGEM S.A.
CNPJ No. 92.791.243/0001- 03 **NIRE No. 43300002799**

PUBLICALLY HELD COMPANY
INTERNAL RULES OF PROCEDURE OF THE FISCAL
COMMITTEE

CHAPTER I
FISCAL COMMITTEE

1. These Internal Rules of Procedure govern the operation of the Fiscal Committee of Irani Papel e Embalagem S.A., subject to the provisions of its Bylaws, applicable standards, and good corporate governance practices.
2. The Fiscal Committee is the company's supervisory body, of a collegiate and non-standing nature, which monitors and verifies the action of the directors and the fulfillment of their legal and statutory duties; it looks after the interests of the company and exercises the attributions inherent to its supervisory power in accordance with the applicable legislation, with the terms of the bylaws in force and these Internal Rules of Procedure.
3. The function of a member of the Fiscal Committee is non-delegable.
4. The Fiscal Committee shall only be installed by resolution made at the Company's General Meeting ("General Meeting") or at the request of shareholders, in the cases provided for by law.
5. Subject to the attributions set forth in these Rules of Procedure, the activities of the Fiscal Committee shall be restricted to the Company's operations, its controlled companies, and subsidiaries, not extending to other companies' members of the Economic Group.

CHAPTER II TERMS AND DEFINITIONS

Senior Management: members of the Board of Directors, their Boards, and the Company's statutory directory.

Absence: lack of physical or virtual presence of a member at a committee meeting, be it due to legal hindrance, leave, illness, vacation, travel, or any other justified or unjustified reason.

B3: B3 S.A.- BRASIL, BOLSA, BALCÃO

Company: Irani Papel e Embalagem S.A., its controlled companies and subsidiaries.

Conflict of Interest: arises when any shareholder, members of the Senior Management, employees, and/or members of the Other Management Bodies, in the exercise of their functions, aiming at their own interest, that of a family member, or a third party related to them, may have affected their capacity of exempt judgment or, even, act, influence, advise, and/or make decisions motivated by particular, distinct interests and/or to the detriment of the interests of the Company.

CVM: Securities and Exchange Commission

Company Standards: set of rules that guide what is or is not allowed by the Company, including the Bylaws, Policies, Procedures, Employment Contracts, among others.

Vacancy: absence caused by resignation, dismissal, or absence in 3 (three) consecutive sessions or in 4 (four) interspersed in the same financial year.

CHAPTER III COMPOSITION AND OPERATION OF THE FISCAL COMMITTEE

6. The Fiscal Committee shall be composed of at least 3 (three) and at most 5 (five) members and alternates in equal numbers, shareholders or not, residents of the country, elected and replaceable by the General Meeting.

7. The General Meeting at which the request for the installation of the Fiscal Committee is made shall elect and swear in its members, fixing their

remuneration, in accordance with paragraph 3 of article 162 of the Brazilian Corporations Law.

8. The monthly remuneration of the alternate member shall be due only in the months in which he/she participates in a duly convened meeting and in which he/she has the right to vote, replacing the incumbent member. The monthly remuneration shall not be due if the alternate member attends meetings without voting rights or is not summoned to any meeting in the month. The amount of remuneration shall be equivalent to the amount paid to the other incumbent members, proportional to the number of meetings attended with voting rights.

9. The members of the Fiscal Committee shall be reimbursed by the Company for the transportation, food, and living expenses necessary to perform their duties. The reimbursement amount shall be defined by the Company based on market values for each type of expense, and shall be made upon presentation of tax receipts and other relevant documents, under the terms and deadlines established by the Company.

10. The tenure of the members of the Fiscal Committee, effective and alternate, is conditioned on the signing of a term of office, which must contemplate their subjection to the arbitration clause referred to in article 33 of the Bylaws.

11. At the end of the term, the Members shall remain in office until the inauguration of their substitutes, unless otherwise decided by the General Meeting.

11.1. Alternate members are responsible for replacing the incumbent members in the event of the incumbent's previously informed absence.

11.2. In the event of the vacancy of the position of member of the Fiscal Committee, the respective alternate shall take his place; if there is no alternate, the General Meeting shall be convened to proceed with the election of a member for the vacant position.

11.3. The replacement of a member of the Fiscal Committee must be communicated to CVM and B3 within 10 (ten) days of its occurrence.

12. The Chairperson shall be elected among the effective members of the Fiscal Committee, by an absolute majority of votes, at the first meeting of the Fiscal Committee after its installation and election of its members by the General Meeting.

12.1. The new Chairperson shall be elected in the event of a vacancy of the Office of Chairperson, whose functions shall be exercised until the end of the term of office of the replaced Chairperson.

13. The Chairperson shall be responsible for the supervision and administrative organization of the activities of the Fiscal Committee and, with the assistance of the Secretary, for the preparation, organization, elaboration, and distribution of agendas, minutes of meetings, and information necessary for the discussion of matters on the agenda.

13.1. The Chairperson shall:

- I. convene and chair meetings of the Fiscal Committee;
- II. refer, to whom as the right, the deliberations of the Fiscal Committee;
- III. prepare the agenda and schedule of meetings of the Fiscal Committee;
- IV. comply with and enforce these Rules of Procedure;
- V. represent the Fiscal Committee before the other Company bodies;
- VI. coordinate the activities of the Fiscal Committee, seeking the effectiveness and good performance of the body and each of its members; and
- VII. ensure that Fiscal Committee members receive complete and timely information necessary for the exercise of their mandates.

14. The Fiscal Committee shall be advised by a Secretary of the Company's staff, who shall not be a member and shall not have the right to vote.

14.1. The Secretary shall:

- I. prepare the annual schedule of the Fiscal Committee activities under the directives of the Chairperson of the Fiscal Committee;
- II. monitor the set deadlines and the flow of information, ensuring the forwarding of requests from the Fiscal Committee to whom it is entitled and in a timely manner;
- III. maintain permanent access channels for updated information about the Company and the decision-making process of the Board of Directors for the members of the Fiscal Committee;
- IV. prepare the support materials and agendas of the people necessary for the discussion of topics for deliberations that require greater understanding;
- V. establish deadlines for the development of the Fiscal Committee work, in line with the disclosure of information, according to the Company's schedule of corporate events disclosed to the market

and the needs of the directors, and enable interaction with executives for clarification if necessary;

- VI. make arrangements for meetings of the Fiscal Committee, from the necessary infrastructure to the supporting material, ensuring that the members of the Fiscal Committee receive clear and sufficient information for their deliberations at least 3 (three) days in advance of the scheduled date for each meeting;
 - VII. monitor the publication of standards or guidelines by regulatory and supervisory bodies on issues relevant to the scope of the duties of the Fiscal Committee and keep Fiscal Committee members informed in a timely manner;
 - VIII. receive and organize the information, communications, and reports addressed to the members of the Fiscal Committee and communicate them to the members of the Fiscal Committee in a timely manner;
 - IX. document the deliberations and recommendations of the Fiscal Committee and keep Fiscal Committee documents organized in physical or digital files with appropriate access restrictions; and
 - X. maintain confidentiality on matters addressed within the Fiscal Committee.
15. Except in the event of a Conflict of Interest, all information and documents shall be provided or made available to all members of the Fiscal Committee, and none of its members may have information not provided to the others.

CHAPTER IV COMPETENCE OF THE FISCAL COMMITTEE

16. Without prejudice to the functions provided for in the Brazilian Corporations Law and the Bylaws, the Fiscal Committee shall supervise the acts of the directors:
- I. supervise, by any of its members, the acts of the directors and verify compliance with their legal and statutory duties;
 - II. give an opinion on the annual report of the management, including in its opinion such additional information as deemed necessary or useful for the resolution of the General Meeting;
 - III. give an opinion on the proposals of Senior Management, to be submitted to the General Meeting, regarding the changes to the capital, issuance of debentures or subscription bonds, investment plans or capital budgets, distribution of dividends, transformation, incorporation, merger, or spin-off;

- IV. report, by any of its members, the errors, frauds, or crimes they discover to the other management bodies and, if they do not take the necessary measures to protect the interests of the Company, to the General Meeting, and suggest useful measures to the Company;
- V. convene the Ordinary General Meeting, if the management bodies delay for more than 1 (one) month this convocation, and the Extraordinary General Meeting, whenever serious or urgent reasons occur, including in the agenda of the meetings the matters they consider necessary;
- VI. analyze, at least quarterly, the balance sheet and other financial statements prepared periodically by the Company;
- VII. examine the financial statements for the fiscal year and give an opinion on them;
- VIII. request the presence of the Company's independent auditors at the meetings for any clarifications regarding the financial statements and opinions;
- IX. attend meetings of the Board of Directors or of the Executive Board in which deliberations are held on matters that give rise to the opinion of the Fiscal Committee;
- X. provide the shareholder, or group of shareholders representing at least 5% (five percent) of the capital, whenever requested, information on matters within its competence;
- XI. formulate, questions to be answered by an expert and request the Board of Directors to appoint, for this purpose, within a maximum period of thirty days, three experts, who may be individuals or legal entities, of notorious knowledge in the area in question, among whom the Fiscal Committee shall choose one, whose fees shall be paid by the Company to establish a fact for which clarification is necessary for the performance of its functions, with justification;
- XII. attend, represented by at least one (1) of its members, the General Meetings and respond to requests for information made by shareholders;
- XIII. exercise these powers during the liquidation, in view of the special provisions governing it;
- XIV. approve its Internal Rules of Procedure and annual work plan; and
- XV. conduct annual self-assessment of its performance.

CHAPTER V MEETINGS

17. The meetings of the Fiscal Committee shall be chaired by its

Chairperson and shall be convened by him/her by registered letter, by email, electronic means with confirmation of receipt identified through the governance portal application, or other written means with proof of receipt, at least 3 (three) business days in advance or 1 (one) business day in case of Extraordinary Meetings.

17.1. The agenda of the meeting containing the agenda, date, time, and place of the meeting shall be defined and disclosed to the members and others summoned together with the convening.

17.2. The meetings to which all members of the Fiscal Committee attend shall be regular regardless of the formalities of convening.

17.3. The meetings of the Fiscal Committee shall be installed with the presence of the majority of its effective members.

18. The meetings of the Fiscal Committee shall be recorded in minutes, and its decisions shall be made by a vote of a majority of its members. The Fiscal Committee is manifested by an absolute majority of votes.

18.1. Members with expired votes are entitled to record their reasoned statements in the minutes of the respective meeting.

18.2. All deliberations of the Fiscal Committee shall consist of sequentially numbered minutes drawn up in the respective Book of Minutes and Opinions of the Fiscal Committee, which must be signed by the Fiscal Committee members present.

18.3. The minutes of the meetings of the Fiscal Committee must be disclosed, in accordance with the applicable legislation, in full content or extract, including the opinions and votes of the Fiscal Committee members, dissenting or not, the justifications for voting, and other documents prepared by its members.

19. The Fiscal Committee shall meet quarterly in ordinary and extraordinary character, when necessary to the social interests by convocation of its Chairperson, through the Secretary. Requests for an Extraordinary Meeting shall be forwarded to the Chairperson of the Fiscal Committee, who shall take the necessary measures to convene the meeting.

19.1. The meetings of the Fiscal Committee shall be preferably held prior to the meetings of the Board of Directors, according to the corporate schedule that shall be disclosed at the beginning of each fiscal year, so that

the accounting information is always appreciated before its disclosure.

19.2. The meetings of the Fiscal Committee may be held at the Company's headquarters or in any other place previously agreed by its members, and may also be held by telephone or videoconference, or any other means of communication that allows the identification of the Fiscal Committee members.

19.3. Members of the Company's Senior Management, employees, independent auditors, internal auditors, or consultants shall participate as guests of the meetings of the Fiscal Committee whenever convened by it, although without the right to vote.

19.4. Meetings for the purpose of analyzing and discussing the quarterly and annual results and corresponding reports to be issued by the Company may be held partially or in its entirety with Senior Management.

20. Any meeting of the Fiscal Committee may be confidential, in whole or in part, if, at the discretion of the Chairperson, there is a matter of which nature so demands, including regarding the disclosure of the conclusions reached.

CHAPTER VI DUTIES AND PREROGATIVES OF THE FISCAL COMMITTEE AND ITS MEMBERS

21. The members of the Fiscal Committee have the same duties as the directors, which are addressed in articles 153 to 156 of Law n° 6,404/76, and are liable for damages resulting from the omission in the performance of their duties and from acts committed with fault or intent, or in violation of the law or the Bylaws.

22. The members of the Fiscal Committee shall exercise their functions in the sole interest of the Company; the exercise of the function with the purpose of causing damage to the Company or its shareholders or directors or to obtain, for themselves or for others, an advantage to which they are not entitled and which results, or may result, in damage to the Company, its shareholders, or directors, shall be considered abusive.

23. The member of the Fiscal Committee is not liable for the illegal acts of other members unless he/she is complicit with them or if he/she competes for the commission of the act.

24. The responsibility of the members of the Fiscal Committee for the

omission in the performance of their duties is solitary. However, the dissenting member who records his/her disagreement in the minutes of the meeting of the body and communicates it to the competent authorities is exempt from it.

25. The members of the Company's Fiscal Committee shall immediately inform the CVM and B3 or entities of the organized over-the-counter market in which the securities issued by the Company are admitted to trading, under the conditions and in the manner determined by the CVM.

26. The members of the Company's Fiscal Committee must notify the company of the impossibility of attendance at least 48 hours in advance of the previously scheduled meeting for the purpose of convening the alternate.

27. The members of the Fiscal Committee are entitled to request directly from the Company the corporate documents and any information they deem necessary for the regular development of the activities of the board, even if in isolation, but always in a reasonable manner and with the sole purpose of exercising the duties defined in these rules, through its Chairperson and with a copy to the other members.

27.1. Requests for corporate documents must be submitted to the Company's management bodies in a reasoned manner and must be signed by the Chairperson or his/her substitute for the Fiscal Committee.

28. The members of the Fiscal Committee may request information and/or clarifications about the Company's business, provided that they substantiate the request and forward it to the Company's management and/or internal and external auditors by protocol.

29. The members of the Fiscal Committee must keep confidential about the privileged information to which they have access due to the position they occupy, until such relevant information is disclosed to the public in accordance with the Disclosure Policy of a Relevant Act or Fact, and ensure that subordinates, trusted third parties, and business contacts who may have access to the privileged information also do so, responding jointly and severally in the event of non-compliance.

30. The members of the Fiscal Committee shall not use privileged information to obtain, directly or indirectly, for themselves or for third parties, any pecuniary advantages, including through the purchase or sale of securities.

31. The members of the Fiscal Committee must ensure that there is no disclosure of information or data and that only strictly necessary persons have access to them, especially those of a privileged nature, making them aware of their confidential nature, which cannot be misused.

32. Concerning the occurrence of possible Conflicts of Interest of members of the Fiscal Committee, the same standards set out in the Internal Rules of Procedure of the Company's Board of Directors apply.

33. The members of the Fiscal Committee have a duty of loyalty and confidentiality to the Company and may not disclose to third parties documents or information about their businesses, keeping confidential any relevant, privileged, or strategic information of the Company obtained due to their position, and ensure that third parties do not have access to it, being prohibited from using the information to obtain any type of advantage for themselves or for others.

33.1. For the purposes of the provisions of the *head provision* in this Clause, consider:

- I. privileged: any information provided to a specific person or group prior to its public disclosure;
- II. relevant: any resolution of the General Meeting or the Company's management bodies or any other act or fact occurring in its business that may have a significant influence (a) on the price of the securities issued; or (b) on the decision of investors to trade in those securities; or (c) on the determination of investors to exercise any rights inherent to the status of a holder of securities issued by the Company;
- III. strategic: any information that may give the Company a gain or competitive advantage over its competitors and that, due to its importance, must be kept confidential.

CHAPTER VII GENERAL PROVISIONS

34. The cases omitted in these Rules of Procedure shall be resolved by the Fiscal Committee, regulated in accordance with the provisions of the Brazilian Corporations Law, and, where appropriate, by the Novo Mercado Regulation.

35. Any amendment to these Rules of Procedure must be approved by the Fiscal Committee and disclosed to CVM and B3.

36. These Rules of Procedure were approved by the Company's Fiscal Committee at a meeting held on May 2nd, 2023, and shall enter into force from that date for an indefinite period.