



INTERNAL RULES OF THE

FINANCE AND INVESTMENT COMMITTEE OF BRASKEM S.A.

1 Objectives

The Finance and Investment Committee ("CFI" or "Committee") of Braskem S.A. ("Braskem" or "Company") is a permanent body to support Braskem's Board of Directors ("Board" or "CA") with respect to the matters described in item 2 of these Internal Rules ("Rules").

In the performance of their duties, the Committee members shall act in strict accordance with the Company's mission and values and conduct their work in accordance with the best Corporate Governance practices, the provisions of Law No. 6.404, of December 15, 1976, as amended, the regulations issued by the Brazilian Securities and Exchange Commission, the Shareholders' Agreement filed at the Company's headquarters, as applicable, the Company's Bylaws ("Bylaws") and these Rules. It will be up to the members of the CFI to comply with and to enforce these Rules, and they shall perform their functions respecting the duties of loyalty and diligence and maintain the confidentiality of the information to which they have access.

2 Duties

The CFI shall:

- i. Follow up on compliance with the guidelines set forth in the Policies of the Company pertaining to:
 - financial matters;
 - investments;
 - · dividends and interest on equity;
 - trade of securities; and
 - collaterals.
- ii. Assess, prior to CA's analysis, the proposals of Braskem's Business Leader ("LN-Braskem") to update the Policies listed on item "i" above;



- iii. Contribute to the proposal of the LN-Braskem's Action Program ("PA"), prior to the CA's analysis, with a focus on the financial strategy, Investments Plan and possible disinvestments, leverage targets, as well as the proposed Weighted Average Cost of Capital ("WACC");
- iv. Follow up Braskem's quarterly results, through the financial statements, with a focus on the managerial analysis of the results, identifying to the CA the material deviations of the macro-indexes in relation to the LN-Braskem's PA;
- v. Assess, prior to CA's analysis, the Company's financial results and condition, as well as the results destination proposal, including the distribution of dividends, interest on equity, and capital budget, as applicable;
- vi. Assess, prior to the CA's analysis, the proposals for (i) the acquisition of participation in corporations when involving investments within the competence of the CA, mentioned in item xv from Article 26 of the Company's Bylaws; (ii) the acquisition of assets mentioned in item xiv from Article 26 of the Company's Bylaws, excepting the acquisitions of inputs and consumer goods;

 (iii) the disposal of assets pertaining to the pop-current assets mentioned in
 - (iii) the disposal of assets pertaining to the non-current assets mentioned in items xvi and xvii from Article 26 of the Company's Bylaws; and (iv) operational or expansion investments by Braskem and its subsidiaries according to item ii from Article 26of the Bylaws of the Company;
- vii. Monitor, on a quarterly basis and throughout their execution, the Company's investments results as well as their performance;
- viii. Assess the performance of investments approved by the CA up to twenty-four (24) months after their conclusion (post-EVTE), in case a bigger term is not set forth by the CFI;
- ix. Assess, prior to CA's analysis, the financial transactions subject to CA's approval, particularly with regard to their structure, costs and guarantees, and consistency with the financial macro-equation included in LN-Braskem's PA;
- x. Assess, prior to CA's analysis, on an annual basis, the LN-Braskem's proposal on the delegation limits for officers to contract loans or financings;
- xi. Assess, prior to the CA's analysis, the granting of guarantees of any amount in



relation to obligations assumed by third parties that are not controlled companies of the Company;

- xii. Follow up the financial strategy, including indebtedness, financial, liquidity and leverage indicators, derivative operations, contingency plan, protection of dividends paid, sensitivity and financial risk analysis;
- xiii. Follow up the performance of Braskem's stock in the capital market in relation
 (i) to the performance of stock from comparable companies, and (ii) to the
 main indexes of markets where Braskem has stock listed in the stock exchange;
- xiv. Analyze the constant risks in the Corporate Risk Matrix and the respective mitigation plans that are related to the topics within its competence;
- xv. Approve, annually, the schedule of the annual meetings for the next year; and
- xvi. Approve, annually, the Basic Agenda of the ordinary meetings for the next fiscal year, as proposed by its Coordinator, encompassing the activities within the competence of the CFI and others which may be necessary to comply with the work requests set forth by the CA.

3 CFI's Operation

3.1 Composition and Term of Office

The CFI is made up of at least three (3) and at most five (5) members appointed by the Chairman of the Board of Directors ("**P-CA**") among the full and alternate members of the CA, one of its members shall be appointed as Committee Coordinator.

The term of office of the CFI members shall be of two (2) years and must coincide with their CA term of office. If a CFI member permanently ceases to hold his or her position as Director prior to the end of his or her respective term of office, the P-CA shall timely appoint a substitute, subject to the CA's approval. The CFI member position may not be delegated.

3.2 Coordination



The CFI Coordinator shall have the following duties:

- To propose to the CFI, whenever necessary, changes to the approved Basic Schedule and to the Annual Schedule, considering the recommendations of the other CFI members;
- To ratify the CFI ordinary meetings schedule, before the CA's Executive Secretary ("Governance Secretary" or "S-CA") submits it to the members of this Committee;
- iii. To call, conduct and coordinate the CFI meetings;
- iv. To set forth the need for extraordinary meetings, proposing dates for holding such meetings and their respective agendas, in observance of the right of the other members to request that such meetings be called;
- Ensure that the call, the agenda and the supporting material for the meetings are forwarded to the Committee members, by the S-CA, within the period stipulated in these Rules;
- vi. To invite to take part at the CFI meetings, whenever necessary or convenient, CA members, Braskem's administrators, other members, external consultants, as well as any other persons who hold information relevant to the purpose of the meeting. The invitation shall be made with the S-CA's support;
- vii. To submit to the CA the analyses, opinions and reports drafted within the CFI scope which must be submitted to the CA;
- viii. Propose to the administrators the hiring of external consultants to, in particular situations, contribute to the Committee's tasks, observing the hiring process established in Braskem's guiding documents on the matter;
- ix. Ensure that the drafts of the minutes of the meetings are forwarded to the Committee members for consideration within a period of up to seven (7) business days after the meeting; and
- To submit to the CA any proposals of updates to these Rules.

3.3 Meetings

The CFI develops its activities mainly by means of work meetings, and, for such,



it holds meetings, on an ordinary basis, at least on a quarterly basis, according to the approved Annual Schedule and, on an extraordinary basis, whenever the CFI Coordinator or any of its members deems necessary, in alignment with the CFI Coordinator, or whenever the circumstances so require.

The CFI's ordinary meetings to consider matters for deliberation by the CA will preferably be held at least seven (7) consecutive days in advance of the dates scheduled for the Braskem Board of Directors Meetings ("RCA" or "RCAs"), unless the majority of its members set a shorter term, but always prior to the realization of the RCAs.

The calls, agendas, as well as support materials for the meetings, shall be provided to the Committee members by the S-CA, at least seven (7) consecutive days prior to the date of the meeting, unless the majority of the Committee members agree on a shorter term, however, not shorter than forty-eight (48) hours; in such cases, a duly documented agenda must be provided.

The CFI meetings will preferably be held at Braskem's headquarters, and may be held remotely through conference call, videoconference or any other means of communication that allows the identification of the Committee member and simultaneous communication with all other people present at the meeting, and the recording of the meeting is forbidden. In case of remote meetings, each CFI member shall be individually and solely liable for taking all measures required to assure the strict confidentiality of such meetings, and the access to any information dealt with in the meeting by persons not authorized by the CFI coordinator is strictly forbidden. The means of communication to be used by the Director shall be that informed by the Company's Information Security Area. In case it is not possible to use the informed means, the Director shall inform in advance the S-CA the means of communication to be used, so that the Information Security Area may validate it.

Preferably, all CFI members shall take part in all meetings, whether in person or through video-conference or conference call, or by any other mean of communication. The minimum quorum to convene a meeting shall be more than half of its members. Any Committee member unable to attend a meeting shall prior inform the CFI Coordinator and appoint, if applicable, which member shall represent him or her.

The CFI's recommendations must be registered in minutes drafted by the S-CA and, after being ratified by the CFI members, the minutes shall be made available in Braskem's Governance Internet Website. The minutes must be filed by the Corporate Governance area, at the Company's headquarters.



3.4. Conflict of Interests

If any of the members of the Committee is in a situation of conflict of interest with a certain matter to be considered, they must promptly manifest themselves to the Coordinator or to the S-CA, being prevented from deliberating or otherwise intervening in the matter of the conflict of interest. The impediment to the participation of the Committee member will be recorded in the Minutes of the meeting. If he or she fails to express his or herself regarding any conflict of interest, any other Committee member with knowledge of the situation shall do so. Exceptionally, with the objective of protecting its interests, the Company, by decision of the Legal Department, may restrict access by conflicted members to information and materials related to the subject of conflict of interest, as well as to the part of the meeting dealing with the matter.

3.5. Miscellaneous

The S-CA is responsible for providing support to the CFI, according to the duties set forth in the CA's Internal Rules.

The communications between CFI members and other assistants, whenever it occurs, must be made under a confidentiality regime.

In case of any conflict between these Rules and the Company's Bylaws, the Company's Bylaws shall prevail, and these Rules shall be amended as necessary.

These Internal Rules were approved at an ordinary meeting of Braskem's Board of Directors held on September 25th, 2025, and will be made available on the Company's website.