

## **Internal Regulation of the Audit Committee**

### **Chapter I - Purpose**

**Art. 1.** This Internal Regulation rules the operation of the Audit Committee (Coaud or Committee), in compliance with the provisions of Banco do Brasil's Bylaws, the decisions of the Board of Directors (Board or BoD), the legislation in force and good corporate governance practices.

### **Chapter II - Concept, Composition and Competences**

**Art. 2.** Coaud is a collegiate body that reports to the Board of Directors and its purpose is to advise that board on the exercise of its auditing and supervisory functions.

**Paragraph 1** Coaud shall also exercise its duties and responsibilities in relation to companies controlled by Banco do Brasil that adopt the single Audit Committee system.

**Paragraph 2** Coaud has adequate resources to carry out all its duties.

**Art. 3.** Coaud operates on a permanent basis, with the prerogatives, duties and charges provided for in the applicable legislation and regulations, made up of at least three and at most of five members, all independent, with a non-coincident three-year term of office for each member, with one reelection allowed, subject to the following conditions:

- I. up to one third (1/3) of Coaud members may be re-elected for a three-year term;
- II. the other members of the Coaud may be re-elected for a two-year term.

**Paragraph 1** Coaud members shall be elected and dismissed by the Board of Directors and shall comply with the minimum eligibility conditions and prohibitions for the exercise of the function as set out in the Bank's Appointment and Succession Policy and in the applicable rules, as well as with the provisions of this Regulation, Banco do Brasil's Bylaws and, additionally, the following criteria:

- I. at least one (1) member shall be chosen from among those appointed by the Directors elected by the minority shareholders;
- II. the other members shall be chosen by the Directors appointed by the Federal Government;
- III. members shall have proven knowledge and professional experience in the Committee's areas of activity;
- IV. at least one (1) of the members shall have proven knowledge and experience in the area of corporate accounting; and

**V.** at least one member shall be an Independent Director, as defined in the legislation and in B3 (Brasil, Bolsa, Balcão)'s Novo Mercado Regulation, with the Directors elected by the minority shareholders being in this condition.

**Paragraph 2** The same member may accumulate the characteristics referred to in items IV and V of Paragraph 1 of this article.

**Paragraph 3** Coaud members may only rejoin the Committee after at least three years have elapsed since the end of his/her previous term of office.

**Paragraph 4** The role of Coaud member must not be delegated.

**Paragraph 5** At the end of their term of office, former Coaud members shall be subject to the same impediments provided for the Executive Board in Article 24, Paragraph 7, of the Bylaws, observing, where applicable, the provisions of paragraphs 8 to 13 of the same article.

**Art. 4.** The following are impediments to performing the duties of a Coaud member, in addition to those provided for in Article 13 of Banco do Brasil's Bylaws:

**I.** be or have been in the last 12 months:

**a)** member of the Executive Board of Banco do Brasil or the Executive Board of its Related Entities;

**b)** employee of Banco do Brasil or its Related Entities;

**c)** technical manager, executive officer, manager, supervisor, or any other member of the team involved in the audit work at Banco do Brasil, with a management function;

**d)** member of the Supervisory Board of Banco do Brasil or its Related Entities; and

**e)** holding permanent position or function within the Federal Government.

**II.** be the spouse or relative in a straight line, collateral line, or by affinity, up to the second degree, of the persons referred to in items "a" and "c" of item I;

**III.** hold a permanent position on leave within the Federal Government;

**IV.** receive any type of remuneration from Banco do Brasil or its Related Entities other than that related to his/her role as a Coaud member.

**Art. 5.** Coaud's duties, in addition to others provided for in the applicable legislation, regulations and the Bank's Bylaws, are:

**I.** establish the operating rules for its operation and submit them to the Board of Directors for approval;

**II.** review the financial statements, including explanatory notes, management reports, and the independent auditor's report, prior to publication;

**III.** assess the effectiveness of internal control systems;

**IV.** assess the effectiveness of independent and internal audits, including verification of compliance with applicable legal and normative provisions, as well as internal regulations and codes;

- V.** give an opinion to the Board of Directors on the entity to be hired to provide independent auditing services, as well as the replacement of the provider of these services, if deemed necessary;
- VI.** assess the Annual Internal Audit Plan (PAINT), the Annual Internal Audit Activity Report (RAINT), the Work Agreement, the budget, and the proposals for establishing the duties and regulating the operation of the Internal Audit;
- VII.** assess the Internal Audit's Regulation;
- VIII.** assess the adequacy of the Internal Audit's structure and budget in relation to the performance of its functions, publishing the result of this assessment in the Summary of the Audit Committee's Report;
- IX.** assess and monitor, in synergy with the Risks and Capital Committee (Coris), the risk exposures of Banco do Brasil and its controlled companies that adopt the single Audit Committee system.
- X.** assess and recommend, if necessary, the correction or improvement of policies, practices, and procedures identified within the scope of its duties;
- XI.** assess the Executive Board's compliance with the recommendations made by Coaud and the independent or internal auditors;
- XII.** assess the reports on the activities carried out by the integrity area and the reports to the Board of Directors dealing with integrity, evidence of wrongdoing, compliance, prevention and fight against money laundering and the financing of terrorism, and the internal control system;
- XIII.** assess the reasonableness of the parameters on which the actuarial calculations are based, as well as the actuarial result of the benefit plans maintained by the closed pension entities sponsored by Banco do Brasil;
- XIV.** establish and disclose procedures for receiving and processing information about non-compliance with legal and normative provisions applicable to Banco do Brasil, as well as internal regulations and codes, including specific procedures for protecting the provider, such as anonymity and ensuring the confidentiality of information;
- XV.** inform the Board of Directors and the Banco Central do Brasil, within a maximum of three working days of the date on which it becomes aware, of the existence or evidence of error or fraud represented by:
  - a)** non-compliance with legal and regulatory rules that jeopardize the continuity of Banco do Brasil;
  - b)** fraud of any amount perpetrated by Banco do Brasil's statutory officers;
  - c)** material fraud perpetrated by Banco do Brasil's employees or third parties;
  - d)** errors that result in material misstatements in Banco do Brasil's financial statements.
- XVI.** assess the reports on the Ombudsman's activities on the base dates of June 30th, December 31st, and whenever a relevant occurrence is identified;
- XVII.** be informed of the results of verifications carried out by the Banco Central do Brasil;

**XVIII.** propose, to the Board of Directors, the creation of an Audit Committee in BB's Related Entities, if deemed appropriate, in compliance with the requirements set forth in the legislation;

**XIX.** assess any disagreements between the independent auditor and the Executive Board regarding the financial statements and financial reports and keep the Board of Directors informed;

**XX.** assess and monitor, together with management and the internal audit area, the adequacy of transactions with related parties;

**XXI.** assess and give an opinion on proposals involving transactions with related parties submitted for resolution by the Board of Directors;

**XXII.** monitor Banco do Brasil's internal control activities through reports and periodic meetings;

**XXIII.** monitor the quality of the information and measurements disclosed by Banco do Brasil;

**XXIV.** assess, on an annual basis, a formal document to be presented by the Independent Audit in which it assures its independence;

**XXV.** draw up its annual work plan and submit it to the Board of Directors; and

**XXVI.** carry out other duties determined by the Board of Directors and the Banco Central do Brasil.

**Sole paragraph.** Coaud members shall be completely independent in the performance of their duties and shall keep under confidentiality the information received.

**Art. 6.** Coaud shall prepare, at the end of the six-month periods ending June 30th and December 31st, for the institutions authorized to operate by the Banco Central do Brasil and, at the end of the year, for the other single Coaud entities, a document called the Audit Committee's Report containing at least the following information:

**I.** activities carried out within the scope of its duties, during the period;

**II.** assessment of the effectiveness of the internal control systems, with evidence of the deficiencies found;

**III.** description of the recommendations submitted to the Executive Board, with details of those not complied with and the respective justifications;

**IV.** assessment of the effectiveness of independent and internal audits, including verification of compliance with applicable legal and normative provisions, as well as internal regulations and codes, with evidence of any deficiencies found;

**V.** assessment of the quality of the financial statements for the respective periods, with emphasis on the application of accounting practices adopted in Brazil and compliance with standards issued by the Banco Central do Brasil, with evidence of any deficiencies found; and

**VI.** recording, in the Report for December 31st, the result of the assessment of Management's proposal on the allocation of the profit for the fiscal year, based on the opinion of the Risks and Capital Committee.

**Paragraph 1** Coaud shall keep the Audit Committee's Report at the disposal of the Board of Directors and the Banco Central do Brasil for a minimum period of five years after its preparation.

**Paragraph 2** Coaud shall provide the Administration with a summary of the Audit Committee's Report for publication together with the half-yearly and annual financial statements, with evidence of the main information contained in the document.

**Paragraph 3** For companies controlled by Banco do Brasil that adopt the single Audit Committee system, and which are not subject to the provisions of CMN Resolution 4,910/2021, the Report referred to in the head provision of this article may be prepared annually.

**Paragraph 4** Coaud's Report shall be signed by all members.

**Art. 7.** Coaud may, within the scope of its duties, use the work of experts.

**Paragraph 1** The use of the work of experts does not relieve Coaud of its responsibilities.

**Paragraph 2** Banco do Brasil, observing the established authorities and competences, shall adopt the necessary measures to meet the needs for the use of experts identified by the Committee.

**Art. 8.** Coaud, at the request of any of its members, may ask the management bodies for clarifications or information necessary for the performance of its duties.

**Art. 9.** Coaud shall have a Coordinator to be chosen by the Board of Directors, who is responsible for:

- I. convening and chairing meetings;
- II. complying with and enforcing the provisions of this Regulation;
- III. approving agendas and schedules of the meetings;
- IV. forwarding, to the Board of Directors and, where appropriate, to another body or member of the Administration, the analyses, opinions, and reports drawn up within the scope of the Committee;
- V. inviting, on behalf of the Committee, representatives of the Supervisory Board, the Risks and Capital Committee, the Executive Board and any other participants in the meetings;
- VI. proposing complementary rules necessary for the Committee to operate;
- VII. carrying out other technical or administrative acts necessary for the performance of its duties;
- VIII. authorizing the consideration of matters not included in the agenda of the meeting.
- IX. promoting an environment conducive to discussions.

**Sole Paragraph:** In the event of the absence or impediment of the Committee's Coordinator, his/her duties shall be carried out by a substitute appointed by him/her.

### **Chapter III - Meetings and Resolutions**

**Art. 10.** Coaud shall carry out its activities mainly through working meetings convened by its Coordinator, in order to fulfill its duties.

**Art. 11.** Coaud shall meet with a majority of its members:

- I. ordinarily, at least four times a month, at a date, place, and time set by its Coordinator;
- II. on a quarterly basis, with the Board of Officers, the Internal Audit, and the Independent Audit;
- III. with the Supervisory Board, the Board of Directors, and the other Advisory Committees to the BoD, at the request of these Collegiate bodies, to discuss policies, practices and procedures identified within the scope of their respective competences;
- IV. extraordinarily, at the call of the Coordinator, whenever deemed necessary by any of its members or at the request of the Bank's Management.

**Paragraph 1** The Committee shall keep minutes of its members' attendance and any absences.

**Paragraph 2** The agenda for the meetings and supporting documentation shall, whenever possible, be made available to Committee members in advance.

**Paragraph 3** The Committee's participation in ordinary meetings of the Board of Directors shall take place by means of:

- I. representation by its Coordinator or, in the event of a justified absence, by a substitute appointed by him/her; or
- II. the presence of all members of the Committee, when requested by the Board of Directors, with the exception of absences for justified reasons.

**Paragraph 4** The following may participate, by invitation, in the Committee's meetings without the right to vote:

- I. members of the Supervisory Board and the Risks and Capital Committee;
- II. the head and other representatives of the Internal Audit; and
- III. any members of the Executive Board or employees of the Bank.

**Paragraph 5** The minutes of Coaud meetings shall be disclosed on BB's Investor Relations website as extracts, in order to preserve the disclosure of information that may jeopardize the Bank's legitimate interests, as defined by the Board of Directors.

### **Conflict of Interest**

**Art. 12.** At meetings of Coaud, any member who is not independent in relation to the matter being analyzed shall declare their conflict of interests or particular interest and abstain from participating in the discussions.

**Paragraph 1** If what is set out in the head provision of this article is not complied with, any other person present at the meeting, whether a member of the Committee or not, may express the conflict, if aware of it.

**Paragraph 2** In the event provided for in paragraph 1 of this article, it shall be the responsibility of the Coaud's Coordinator or his/her substitute, in the exercise of his/her functions, after hearing the considerations of both parties, to carry out the Committee's assessment as to the existence, or not, of a conflict of interest.

**Paragraph 3** The result of the assessment referred to in the previous paragraph shall be defined according to the opinion of the majority of Coaud members. In the event of a tie, the opinion of the Committee's Coordinator or his/her substitute shall prevail.

**Paragraph 4** Should the Coaud members agree that there is a conflict, the conflicted member shall abstain from participating in the discussions, as established in the head provision of this article.

**Paragraph 5** Any Coaud member may request that the collegiate board, prior to the discussions, assess the withdrawal of the conflicted member from the meeting, who is allowed to return after the discussion of the matter in which they are conflicted.

**Paragraph 6** The assessment referred to in the previous paragraph shall be conducted by Coaud's Coordinator, or by his/her alternate in the exercise of his/her functions, and shall comply with the provisions of Paragraph 3 of this article.

**Paragraph 7** The assessment processes referred to in this article shall be recorded in the minutes.

**Paragraph 8** When the indication of a conflict of interest involves Coaud's Coordinator or their substitute, their functions and powers, with regard to the provisions of this article, shall be exercised by a member appointed by them.

**Art. 13.** Decisions shall be taken by a majority vote of the members of the Committee.

**Sole paragraph.** Any divergent opinions shall be recorded in the minutes and reported to the Board of Directors.

## **Chapter IV - Secretariat and Advisory Services**

**Art. 14.** Advisory, secretariat, administrative, and logistical support shall be provided by the Executive Secretariat, which is responsible for:

- I. advising the Committee on technical aspects in the performance of its duties;
- II. preparing and making available the agenda for meetings at least one week in advance, as established by the Coordinator;
- III. acting as secretary at the meetings;
- IV. drawing up the minutes of meetings;



**V.** organizing and keeping under its custody, with due regard for the confidentiality of the information, the documentation relating to the activities carried out by the Committee;

**VI.** taking care of other activities necessary for the operation of the Committee.

**Paragraph 1** If it is impossible to hold a Coaud meeting, the unit responsible for administrative support shall be responsible for drawing up a "Non-Accomplishment Term", containing the justifications.

## **Chapter V - General Provisions**

**Art. 15.** Coaud's budget shall be proposed by the Committee:

**I.** on an ordinary basis, once a year, to be included in the Bank's Overall Budget approved by the Board of Directors;

**II.** on an extraordinary basis, at any time, to the Board of Directors, with the opinion of the Bank's corporate budget manager.

**Art. 16.** The members of the Committee shall immediately inform the Secretariat of the Collegiate of any changes to their shareholding positions in Banco do Brasil, under the conditions and in the manner determined by the Brazilian Securities and Exchange Commission (Comissão de Valores Mobiliários – CVM), as well as under the conditions laid down in the Specific Policy of Trading with Banco do Brasil Securities.

**Art. 17.** The members of the Committee, in addition to compliance with the legal duties inherent to the position, shall guide their conduct based on high ethical standards, as well as observe and encourage good corporate governance practices, and they shall maintain strict confidentiality on any relevant information related to the Bank, until officially disclosed to the market.

**Art. 18.** The remuneration of the members of the Audit Committee, to be defined by the General Shareholders' Meeting, shall be compatible with the work plan approved by the Board of Directors, observing that:

**I.** the remuneration of the members of the Committee shall not exceed the average fee paid to the Executive Officers;

**II.** in the case of civil servants, their remuneration for participation in the Audit Committee shall be subject to the established provisions in the pertinent legislation and regulation;

**III.** the Coaud members who are also members of the Board of Directors or other advisory committees to the BoD shall only receive remuneration from the Audit Committee.

**Art. 19.** Any cases not covered by this Regulation shall be submitted to the Board of Directors.

**Approved by the Board of Directors on 06.12.2025.**