

# **Internal Regulations of the Statutory Audit Committee**

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## 1. INTRODUCTION AND OBJECTIVE

1.1 These internal regulations ("Internal Regulations") govern the operation of the Statutory Audit Committee ("Audit Committee" or "CAE") of Votorantim Cimentos S.A. ("VCSA" or "Company"), its responsibilities and duties, as well as its relationship with the Board of Directors and other corporate bodies of the Company, in compliance with the provisions of the VCSA Bylaws ("Bylaws") and the legislation in force. O Comitê de Auditoria observará todos os termos, requisitos, atribuições e composição previstos na Resolução CVM nº 23, de 25 de fevereiro de 2021, conforme alterada ("RCVM 23"), qualificando-se assim como um Comitê de Auditoria Estatutário nos termos ali previstos.

## 2. DEFINITIONS

2.2 In addition to the terms defined above, the terms and expressions beginning with a capital letter used in these Internal Regulations have the meaning attributed to them below: "External Audit": means the external independent audit. "Internal Audit": means the Company's internal audit. "Annual Assessment": means the annual assessment of the effectiveness of Internal Controls. "Code of Conduct": means the VCSA code of conduct. "Board of Directors": means the Company's board of directors. "Internal Controls": means the organizational plan and all written methods, measures and procedures adopted by the Company to safeguard its assets, verify the accuracy and reliability of accounting data, develop efficiency in operations and encourage compliance with executive policies prescribed for its employees and related parties. "Financial Internal Controls": means the internal controls related to the preparation, disclosure and approval of the Financial Statements. "Coordinator": means the coordinator of the Audit Committee. "CVM": means the Brazilian Securities and Exchange Commission. "Financial Statements": means the financial statements of VCSA. "Directors": means the statutory and non-statutory directors of VCSA. "Board of Directors": means the statutory and non-statutory board of directors of VCSA. "Corporation Law": means Law No. 6,404 of December 15, 1976, as amended. "Ethics Line": means the official channel of the Ombudsman's Office, which is prepared to receive, analyze and deal with matters of integrity and ethics. "Ombudsman's Office": means the area of the Company responsible for receiving, investigating and reporting complaints regarding the Company's business. "Secretary": means the secretary of the Audit Committee.

### 3. RESPONSIBILITIES

3.1. The Audit Committee is a collegiate advisory body, linked to and reporting directly to the Board of Directors, with a consultative nature and permanent operation, with autonomy and operational independence, in accordance with the best interests of the Company, responsible for analyzing and monitoring matters within its jurisdiction.

3.2 The Audit Committee is responsible for promoting and overseeing discussions, and is responsible for advising the Board of Directors covering the operations of the Company and its subsidiaries, in Brazil and abroad, on issues related to, among others:

- (i) the effectiveness, quality and integrity of Internal Control mechanisms;
- (ii) the effectiveness of risk management practices;
- (iii) the effectiveness, quality and integrity of accounting practices, including accounting estimates and judgments;
- (iv) the effectiveness, quality and integrity of financial reports, including financial statements;
- (v) ethics and conduct, standards and procedures and their compliance;
- (vi) complaints to the ombudsman channel and their respective addressing;
- (vii) the work performed by the External Audit; and
- (viii) the supervision of Internal Audit Activities

3.3 The Audit Committee's decisions shall be made by a majority vote of its members in office. In the event of a tie, the Coordinator shall have the deciding vote. As an advisory body to the Board of Directors, the Audit Committee's decisions constitute recommendations to the Board of Directors and must be accompanied by the analysis that supports such decision.

3.4 The Audit Committee shall have the following responsibilities, in addition to others that may be established by the Board of Directors or are provided for in the Bylaws or applicable regulations:

3.3.1. Regarding Internal Controls, actions must be developed to:

- (i) verify whether the Company's management establishes an adequate and effective Internal Controls system, evaluating the process used to determine the effectiveness of the Internal Controls environment, risk assessment, implementation of procedures for its management and continuous monitoring, including the evaluation and monitoring, together with the Company's management and Internal Audit, of the adequacy of transactions with related parties carried out by the Company and their respective disclosures;
- (ii) monitor the quality and integrity of Internal Control mechanisms;
- (iii) monitor the activities of the Company's Risk Management and Internal Controls Department;

- (iv) consider how the Board promotes the quality and integrity of information systems, reports and controls, as well as monitor the quality and integrity of these Internal Controls, including with regard to contingency and continuity plans;
- (v) consider how the Board promotes corrective actions that are timely as needs are identified;
- (vi) monitor actions and establish guidelines for the Company's Compliance Program;
- (vii) examine and evaluate recommendations for improvements in the Internal Control and risk management systems made by internal auditors and independent auditors and monitor their implementation, with the aim of eliminating or mitigating any relevant deficiencies identified, informing the Board of Directors thereof;
- (viii) participate in the process of selection, by the Board of Directors, of the executive responsible for Internal Auditing, as well as in his/her dismissal; and
- (ix) participate annually in the process of defining goals and evaluating the executive responsible for Internal Auditing.

3.3.2. Regarding the Financial Statements, develop actions to:

- (i) understand the controls and processes implemented by management to ensure that the Financial Statements originate from information systems that meet legal, regulatory and statutory standards and requirements;
- (ii) monitor the adequacy of responsibilities related to the preparation, consolidation, closing and approval of the Financial Statements;
- (iii) evaluate choices or changes in accounting practices and obtain an understanding of alternative or unusual accounting treatments adopted by the Board of Directors, the reason why they were adopted and the opinion of the external auditors on these alternatives;
- (iv) periodically assess management's assumptions for adopting judgments and estimates in the application of accounting practices;
- (v) evaluate and monitor the activities of the areas responsible for preparing the Financial Statements;
- (vi) assess and monitor the quality and integrity of the quarterly information, interim statements and Financial Statements, discussing with the Board of Directors and the independent auditors the result of the examination of the Financial Statements and other significant issues, as well as assessing the consistency of the information presented in the Financial Statements with the information arising from the discussions and analyses with the Board of Directors prior to their disclosure and approval;

- (vii) monitor the quality and integrity of the information and measurements disclosed based on adjusted accounting data and non-accounting data that add elements not foreseen in the structure of the usual Financial Statements reports;
- (viii) review the Financial Statements, including validating the scope, content and clarity of the explanatory notes; and
- (ix) assess the adequacy of management reports issued by management regarding accounting aspects, financial results and risk management, in relation to their integrity and consistency with accounting reports, form, content and distribution.

3.3.3. Regarding risk management and monitoring, develop actions to:

- (i) support and multiply the dissemination of the risk management culture;
- (ii) assess and monitor the structures and procedures for risk management, including the adequacy of human and financial resources allocated to the Company's risk management;
- (iii) assess the actions of the Board of Directors in implementing and maintaining the Company's risk management structures and policy, based on the risk appetite and tolerance established by the Board of Directors;
- (iv) evaluate the decision-making process and ensure that those responsible for monitoring each risk are clearly defined, as well as that functions are properly segregated;
- (v) supervise the initiatives and execution of the work of the Company's Risk Management and Internal Controls Department, validating its annual planning and, if necessary, requesting adjustments;
- (vi) discuss with the Company's management the exposure to the main risks and take actions to monitor and control such exposures;
- (vii) recommend the risk appetite to the Board of Directors, as well as the tolerance ranges for deviations from risk levels;
- (viii) assess whether the Company has a contingency plan and, if so, whether it has been properly tested, whether it is periodically evaluated and tested under the assumption of extreme conditions (stress tests);
- (ix) assess, where applicable, the need to communicate to regulatory and supervisory bodies any breaches of standards identified; and
- (x) obtain regular updates from the Company's management and lawyers regarding matters that may have a material impact on the Financial Statements or compliance policies.

3.3.4. Regarding Internal Auditing, develop actions to:

- (i) consider whether the recommendations made by Internal Audit and External Audit are evaluated and implemented in a timely and effective manner by the Board of Directors;
- (ii) ensure a clear understanding of Internal Audit activities, its functions and its organizational structure;
- (iii) review, at the end of the fiscal year, the Internal Audit plan proposed for the following fiscal year, as well as ensure that it addresses the main risk areas and consider whether there is possible coordination of work with the External Audit;
- (iv) discuss and reexamine the planned scope and any proposed changes suggested throughout the year, assess the extent and results of Internal Controls tests and the results of audit examinations;
- (v) ensure that the results of the audits carried out are received and their recommendations discussed and appropriately addressed;
- (vi) ensure that the Internal Audit function has an appropriate position within the Company, including the existing structure of people, resources and technology; and
- (vii) supervise the activities and annually evaluate the performance of the Internal Audit area, pointing out any problems and improvements in a specific report to be delivered to the Chairman of the Board of Directors.

3.3.5. Regarding adherence to laws, standards and regulations, develop actions to:

- (i) ensure compliance with legal, statutory and regulatory standards;
- (ii) assess the process of monitoring compliance with laws, standards and regulations applicable to the Company and the involvement of the Board of Directors in the pursuit of this objective; and
- (iii) monitor, within the scope of the Audit Committee's duties, the performance of regulatory and supervisory bodies, as well as the information, communications and reports addressed to them.

3.3.6. Regarding the activities of the External Audit, develop actions to:

- (i) to give an opinion on the hiring and dismissal of the External Audit for the auditing services of the Financial Statements, as well as to evaluate any and all proposals for additional services to be provided by the External Audit, prior to its deliberation;
- (ii) ensure and formally express an opinion on the maintenance of the effective independence of the auditors who will provide the services, the quality of the services provided, the suitability of these services to the needs of the Company and the absence of conflicts of interest in any services other than auditing with the applicable standards and good practices;
- (iii) hold periodic meetings with the External Audit and a direct line of communication at any time;

- (iv) discuss and evaluate the effectiveness, objectivity and independence of the External Audit, debating the results within the Board of Directors;
- (v) periodically monitor the work of the External Audit, including the planning of the work, the interim result, the adjustments and reclassifications identified, monitor possible controversial issues and discuss the auditor's report with the Board of Directors;
- (vi) discuss with the External Audit and the Company's management any specific problem or difficulty encountered by the External Audit, any restriction on the scope of the planned work or difficulty in accessing the requested information in any area in which the External Audit needed to apply special audit procedures not originally planned;
- (vii) annually assess the performance of the External Audit, pointing out any problems and improvements in a specific report to be delivered to the Chairman of the Board of Directors;
- (viii) recommend to the Board of Directors the proposal for fees for auditing services of the Financial Statements presented by the External Audit, for each fiscal year;
- (ix) assess, together with the External Audit:
  - (a) adequacy of the financial risk assessment methods used by management and the results of the assessments made;
  - (b) the critical accounting policies and practices adopted by the Company in preparing and disclosing the Financial Statements; and
  - (c) adequacy of accounting estimates and reserves and relevant judgments used by management in preparing the Financial Statements.

3.3.7. Regarding the Ombudsman and the Ethics Line, develop actions to:

- (i) assess the mechanisms implemented by the Company to receive, retain and process information on allegations and reports of non-compliance with legal and regulatory provisions applicable to the Company, including allegations and reports on matters related to the scope of its activities, in addition to internal regulations and codes, especially for indications of fraud or malicious actions;
- (ii) be periodically notified of internal and external reports, know the addressing and respective results, including the application of disciplinary measures, as well as assess any implications for the Internal Controls system and Compliance Program; and
- (iii) ensure specific procedures for protecting the information provider and the confidentiality of the information.



- 3.3.8. The Audit Committee must assess the actions taken by the Board of Directors to create the conditions for the effective disclosure and compliance with the Code of Conduct and other elements of the Compliance Program, as well as periodically examine the processes for monitoring the legal and administrative compliance of the actions of the Company's employees, analyzing the treatment given to cases of non-compliance with the Code of Conduct, internal rules, legal provisions and other regulations applicable to the Company, including the application of disciplinary measures.
- 3.3.9. The Audit Committee must receive, forward and monitor complaints, including confidential ones, internal and external to the Company, on matters related to the scope of its activities.

#### 4 COMPOSITION AND FUNCTIONING

- 4.3 The Audit Committee shall operate on a permanent basis and shall report directly to the Board of Directors, acting independently from the Board of Executive Officers and other bodies of the Company, and shall be composed of at least 3 (three) and at most 5 (five) members, elected every 2 (two) years by the Board of Directors, with the majority of members being independent. The members of the Audit Committee shall meet the independence requirements established in these Internal Regulations, in the applicable legislation and in the rules issued by the regulatory bodies of the capital markets and stock exchanges on which the Company's securities are listed.
- 4.1.1. At least one of the members of the Audit Committee must:
- (i) be a member of the Board of Directors who does not participate in the Executive Board; and
  - (ii) be a professional with proven knowledge in matters of corporate accounting, auditing and financial literacy, as established in the applicable legislation and in the rules issued by the regulatory bodies of the capital markets and stock exchanges where securities issued by the Company are listed.
- 4.1.2. The same member of the Audit Committee may have the characteristics referred to in the previous paragraph.
- 4.1.3. No person with an executive relationship with the Company or who meets the following conditions may be elected as a member of the Audit Committee:
- (i) executive officers of the Company, its subsidiaries, parent company, affiliates or companies under common control, whether direct or indirect;
  - (ii) technical manager, director, manager, supervisor or any other member, with a management function, of the team involved in the External Audit work of the Company or its subsidiaries, parent company, affiliates or companies under common control, whether direct or indirect;

- (iii) is a spouse or relative, in a direct or collateral line up to the second degree, of members of the Company's direct management or of persons who have an employment relationship with the Company or its subsidiaries; and
- (iv) is an individual who holds a position in a company that may be considered a competitor of the Company or its subsidiaries, or has or represents an interest that conflicts with that of the Company or its subsidiaries, which must be immediately reported in writing to the Board of Directors if it occurs while the individual holds a position on the Audit Committee.

4.1.4 In order to comply with the independence requirement set out in item 4.1, the member of the Audit Committee:

- (v) cannot be, or have been, in the last 5 (five) years: (a) a director or employee of the Company, its parent company, subsidiary, affiliate or company under common control, whether direct or indirect; and (b) a partner, technical manager or member of the team involved in the work of the External Audit; and
- (vi) cannot be a spouse, relative in a direct line or collateral line, up to the third degree, and by affinity, up to the second degree, of the persons referred to in item (i) above.

4.1.4 The members of the Supply Committee must meet the requirements set forth in article 147 of the Corporations Law.

The Audit Committee must be composed of members who have the necessary skills to perform their activities effectively, objectively and independently, with knowledge and/or experience in auditing, compliance, accounting, tax law, as well as in risk assessment and management, and at least 1 (one) member must have specific knowledge in the areas of corporate accounting, finance and auditing. Compliance with these requirements must be proven by means of documentation kept at the Company's headquarters, available to CVM, for a period of 5 (five) years from the date of the meeting.

4.2.1. The election of the members of the Audit Committee will take place at the first meeting of the Board of Directors after the Annual General Meeting. The Board of Directors may elect or dismiss members of the Audit Committee at any time, and the replacement of a member of the Audit Committee must be communicated to the CVM and to the stock exchanges where securities issued by the Company are listed within 10 (ten) days from the date of the change.

4.2.2. The term of office of the members of the Audit Committee shall coincide with that of the members of the Board of Directors, and the members of the Audit Committee may not remain in their positions for more than 10 (ten) years. Having served a term of office for any period, the members of the Audit Committee may only return to the position after at least 3 (three) years have elapsed since the end of their term of office.

4.2.3. The Board of Directors will designate a member, who must have substantial dedication to the Audit Committee, to perform the role of Coordinator.

4.2.4 The Coordinator shall have the following duties, without prejudice to others conferred upon him/her by the Articles of Association and applicable regulations:

- (i) chair the meetings of the Audit Committee;
- (ii) coordinate the general activities of the Audit Committee, ensuring compliance with the activities and functions of the body;
- (iii) have the casting vote on recommendations made at the meetings of the Audit Committee;
- (iv) ensure the effectiveness and good performance of the body, as well as the monitoring and evaluation system of the Audit Committee;
- (v) ensure that the agenda of the Audit Committee includes all topics of interest to the members of the Audit Committee and not only those of interest to management;
- (vi) organize and coordinate, with the collaboration of the Audit Committee secretariat, the annual calendar and meeting agenda, after consulting the other members;
- (vii) ensure that private meetings are held with members of the administration, with Internal and External Audit, in order to create opportunities for open conversations and discussions and ensure the flow of information in an effective and complete manner;
- (viii) ensure interaction with the Board of Directors, with meetings held at least once every three months, to report on the activities carried out by the Audit Committee and, whenever necessary, discuss policies, practices and procedures identified within the scope of the Audit Committee's responsibilities;
- (ix) comply with and enforce the rules of this Internal Regulation;
- (x) coordinate the activities of the other members; and
- (xi) attend the Company's Annual General Meeting.
- (xii) Propose additional rules necessary for the Audit Committee's activities;

4.2.4 The Coordinator shall appoint a Secretary, who shall not be a member of the Audit Committee, and who shall have the following duties:

- (i) prepare an annual calendar of activities for the Audit Committee, which must necessarily be related to these Internal Regulations;
- (ii) monitor the established deadlines and the flow of information, ensuring that the Audit Committee's requests are forwarded to the appropriate parties in a timely manner;
- (iii) maintain permanent access channels for the members of the Audit Committee to the Company's updated information and the Board of Directors' decision-making process;
- (iv) document in minutes the matters, deliberations, recommendations, opinions and other relevant points of the Audit Committee's discussions, in addition to the list of members present, which will be signed by the members present, and keep the Audit

Committee's records under their custody;

- (v) request support material from the areas in question and prepare the agendas of the people needed to discuss topics with a view to recommendations that require greater understanding;
- (vi) define deadlines for the disclosure of information, in accordance with the needs of the Audit Committee, and organize the interaction of the Audit Committee with executives for any clarifications that may be necessary; and
- (vii) make arrangements for Audit Committee meetings, from the necessary infrastructure to support material, ensuring that the members of the Audit Committee receive clear and sufficient information for their deliberations in a timely manner.

4.2.4. The Secretary shall attend all meetings, without participating in discussions or voting.

4.4 In the event of a vacancy of a member of the Audit Committee due to dismissal, resignation, death, proven impediment, disability or other form of loss of office, the Board of Directors shall promote the appointment of a replacement to complete the term of office of the person replaced. It shall not be necessary to appoint a new member if it is found that the number of remaining members in the composition of the Audit Committee is equal to or greater than the minimum required under item 4.1.

4.5 The members of the Audit Committee will be replaced in cases of absence or temporary impediment and vacancy as follows:

- (i) in the event of the absence or temporary impediment of the Coordinator, his/her functions shall be performed by another member appointed in writing by him/her or by the majority of the members, if the Coordinator does not make such an appointment;
- (ii) in the event of the absence or temporary impediment of a member, the Audit Committee shall operate with the other members, provided that there is a majority of the members; and
- (iii) no caso de vacância de qualquer dos membros, o Conselho de Administração indicará o substituto que completará o mandato na primeira reunião que ocorrer depois da vacância, sendo que, no caso de vacância do cargo de Coordenador, a maioria dos membros do Comitê de Auditoria indicará o membro que exercerá interinamente as funções de coordenação até a primeira reunião do Conselho de Administração.

4.4 Members of the Audit Committee are prohibited from receiving, directly or indirectly, any remuneration from the Company or its subsidiaries, as a result of hiring not linked to their duties as members of the Board of Directors, the fiscal council, if installed, or other committees, of the Company or its subsidiaries, in the amounts set by the Board of Directors.

4.5 Except in cases of conflict of interest, all information and documents shall only be provided or made available to all members of the Audit Committee, and none of its members may have access to information not provided to the others.

4.6 The members of the Audit Committee are authorized, even individually, but always in a reasonable manner and with the exclusive purpose of exercising the duties defined in these Internal Regulations, to directly request from the Company, through the Coordinator, corporate documents and any information they deem necessary for the regular development of the Audit Committee's activities.

4.7 The Audit Committee, through its Coordinator or any two of its members together, may request, at any time, a meeting with the Chairman of the Board of Directors.

4.8 Regardless of any prior consultation with the Board of Directors, the Audit Committee may recommend to the Board of Directors the hiring of independent professionals to carry out External Audits and/or to obtain expert opinions on matters necessary to its responsibilities and competence, communicating in writing to the Chairman of the Board of Directors any action of this nature.

4.9.1. For the purposes and effects of item 4.9, the Audit Committee shall have an annual budget, reflected in the Company's annual budget, sufficient to cover its work, in accordance with these Internal Regulations, including the payment of fees and expenses related to the hiring of the professionals referred to in item 4.9.

4.8 Regarding the occurrence of potential conflicts of interest of members of the Audit Committee, the same rules set out in the Internal Regulations of the Board of Directors and the Policy on Transactions with Related Parties and other situations of conflict of interest of the Company apply.

## 5 AUDIT COMMITTEE MEETINGS

5.3 The Audit Committee shall meet bimonthly on a regular basis and, on an extraordinary basis, when necessary for the corporate interests, upon convening by its Coordinator, through its Secretary. The request for an extraordinary meeting shall be forwarded to the Coordinator, if not on its own initiative, who shall take the necessary steps to convene the meeting.

5.1.1. Meetings of the Audit Committee shall be convened by sending an e-mail stating the location, date, time and agenda, accompanied by all documents related to the decisions to be taken, and shall be convened at least three days in advance. Meetings attended by all members of the Audit Committee shall be considered regular, even without a formal convening.

5.1.2. Meetings may be held with the presence of 2/3 of the members of the Audit Committee.

5.1.3. The meeting agenda must be defined and disseminated to members and other attendees, together with the meeting notice and supporting materials.

5.1.4. Audit Committee meetings should preferably be held at the Company's headquarters, but may take place at any other location previously agreed upon by the members of the Audit Committee or may be held by telephone conference or video conference.

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5.1.5. Extraordinary meetings may take place whenever necessary, following the same criteria as ordinary meetings for convening, installing and carrying out work.

5.1.6. Audit Committee members may participate in meetings remotely, by telephone, videoconference or any other means of communication that allows the identification of participants and can ensure their participation. In this case, Audit Committee members who participate in meetings remotely will be considered present.

5.1.7. The Audit Committee member who participates remotely in the meeting shall not allow third parties to have access to the meeting discussions without the prior unanimous approval of the other Audit Committee members present.

5.1.8.1. 5.1.8. The Audit Committee may invite or summon members of (i) the Board of Directors; (ii) the Executive Board; (iii) the Independent Auditors; (iv) the Internal Audit; (v) other committees; and/or (vi) employees, consultants and/or external experts of the Company, its parent company, subsidiaries, affiliates or companies under common control, whether direct or indirect ("Guests"), to participate in meetings, exclusively for the purpose of providing clarifications that it deems necessary in accordance with the meeting agenda and for the proper performance of its activities, as well as to discuss matters considered relevant, in compliance with applicable legislation, whenever the members of the Audit Committee deem it appropriate to assist and support the analysis of the matters under discussion, without having the right to vote.

5.1.8.1. Os Convidados deverão respeitar os deveres de lealdade e sigilo, devendo declarar-se impedidos sempre que surgirem situações de conflito de interesse que possam afetar os interesses da Companhia.

5.1.8. The Audit Committee shall have direct and unlimited access to the Company's personnel and financial, accounting, legal (internal and external) or other advisors, who shall assist the members of the Audit Committee in fulfilling their responsibilities in relation to any specific matter that arises in the course of the Audit Committee's activities.

5.1.9. Any meeting of the Audit Committee may be confidential, in whole or in part, if, at the discretion of the Coordinator or by decision of the majority of the members present, there is a matter whose nature so advises, including with respect to the disclosure of the conclusions reached.

5.1.10. The matters, recommendations and opinions of the Audit Committee shall be recorded in the minutes of its meetings, which shall be signed by the members of the Audit Committee present, and shall include the relevant points of the discussions, the list of those present, mention of justified absences, possible irregularities, the measures requested and any points of disagreement between the members.

5.1.11. Executive sessions will take place, whenever necessary, with participation restricted to members of the Audit Committee, at the end of regular meetings or as an extraordinary meeting.

5.1.12. . Meetings will be held at least quarterly with Internal Audit to define work plans, assess risks in processes, reports, Internal Controls and electronic processing systems, including the treatment given to complaints received.

5.1.13. Periodic meetings will be held with the External Audit to report on improvements to be made to the accounting and Internal Control systems as assessed in the previous year, as well as to clarify the scope and work program for the current year.

5.1.14. In addition to regular meetings, whenever necessary, the Audit Committee will schedule meetings with the Board of Directors and the Board of Directors.

5.1.15. In the event that a conflict of interest or private interest is found on the part of one of the members of the Audit Committee or any other person who is participating or has been called to participate in the meeting in relation to a specific matter to be decided by the Audit Committee, that person must promptly communicate such fact to the Audit Committee.

5.1.16. As soon as a conflict of interest or private interest is identified, the person involved must withdraw from the discussions and deliberations and must temporarily leave the meeting until the matter is concluded, and this fact must be recorded in the respective minutes of the meeting. In such cases, the member of the Audit Committee must abstain from voting on the respective matter, and the member or person involved must not receive information and/or documents related to the matter, to the extent that the information to be provided contains sensitive data related to the conflict of interest and/or private interest.

## 6. DUTIES

6.1. The members of the Audit Committee are subject to the same duties as the members of the Board of Directors, in accordance with the Corporations Law, the Bylaws and these Internal Regulations.

6.2. The role of a member of the Audit Committee is non-delegable and must be exercised with respect for the duties of loyalty, confidentiality and diligence, as well as avoiding any conflict situations that may affect the interests of the Company and its shareholders, reporting in writing to the Board of Directors any situation that may generate conflict. In addition, the members of the Audit Committee must maintain an impartial and skeptical stance in the performance of their activities and, above all, in relation to the estimates contained in the Financial Statements and the management of the Company.

6.3 The Audit Committee shall be accountable for the activities carried out, presenting a detailed report annually to the Board of Directors, which shall contain a description of its activities, the results and conclusions reached and the recommendations made; and also any situations in which there is a significant divergence between the Company's management, the External Audit and the Audit Committee in relation to the Financial Statements.

6.3.1. O relatório mencionado no item 6.3 acima deve ser mantido na sede social da Companhia e à disposição da CVM pelo prazo de 5 (cinco) anos.

## 7. ANNUAL EVALUATIONS

7.1. The Audit Committee will monitor, together with the Board of Directors, the preparation of the Annual Assessment, including any changes to the Internal Financial Controls that occurred during the period and that have significantly affected, or may significantly affect, the Internal Financial Controls.

7.2. The conclusions of the Annual Assessment shall be presented to the Board of Directors.

7.3. The Audit Committee will recommend any measures it deems should be taken in the Annual Assessment process, including, without limitation, interviews, submission of forms and review of relevant documents.

7.4. The Internal Controls area will communicate the conclusions of the Annual Assessment to the Audit Committee and External Audit, indicating:

- (I) any significant deficiency or material weakness in the design or operation of Financial Internal Controls that could reasonably be expected to affect the Company's ability to file, process, summarize and report financial information;
- (II) any material change in Financial Internal Controls, including any corrective actions taken or planned by the Company to eliminate significant deficiencies in the design or operation of Financial Internal Controls;
- (III) any fraud, material or otherwise, involving the Board of Directors or employees of the Company who have a relevant role in Internal Financial Controls;
- (IV) significant changes in Financial Internal Controls as a result of changes in legislation or accounting practices;
- (V) whether the professionals involved in the development, application and review of Financial Internal Controls have adequate experience or whether additional training is required; and
- (VI) any other problems and deficiencies that they deem appropriate to report to the Audit Committee.



- 7.5. The Internal Financial Controls will be reviewed periodically under the coordination of the Company's Chief Financial and Investor Relations Officer, with the assistance of the Audit Committee and the Director of Governance, Risks, Compliance & Internal Audit, in order to incorporate, where necessary, the conclusions obtained in the Annual Assessment.
- 7.6. In addition to the Annual Assessment, the Audit Committee will constantly monitor and supervise the activities of the Internal Controls area, and the Coordinator may determine that intermediate assessments of the Internal Financial Controls be carried out when deemed appropriate, including in the event of a significant change:
- (I) na legislação aplicável ao mercado de capitais brasileiro e dos Estados Unidos da América;
  - (II) in the legislation relating to Internal Controls (SOX), including CVM pronouncements; and
  - (III) in any other standards that must be observed by the Company and that may have an impact on Internal Controls.
- 7.7. The Audit Committee will conduct an annual self-assessment of the activities carried out during the period and their respective results and conclusions, which will be submitted for consideration by the Board of Directors together with the annual performance assessments of the internal and independent auditors.

## 8. PROVISIONS

- 8.1. Any omissions in these Internal Regulations shall be resolved by the Coordinator, "ad referendum" of the Audit Committee, and may be brought to the attention of the Board of Directors in the event of any doubts or disagreements.
- 8.2. These Internal Regulations shall be approved and may only be amended by the Board of Directors, including at the suggestion of the Audit Committee.
- 8.3. These Internal Regulations shall come into force on the date of their approval by the Board of Directors and shall be filed at the Company's headquarters.

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