

RANDON S.A. Implementos e Participações

Listed Company

INTERNAL REGULATION – FISCAL COUNCIL**CHAPTER I – CONCEPT AND PURPOSE**

- Art. 1º.** The Fiscal Council is the supervisory body for the acts of the administrators of Randon SA- Implementos e Participações and, as appropriate, of the administrators of the controlled companies ("Company"), and for verifying compliance with their legal and statutory duties, contributing to the best interests of the Company and its shareholders.
- Art. 2º.** Without prejudice to the applicable legal rules, the activities of the Fiscal Council will be governed by the Corporations Law, by the Company's Bylaws and by these Internal Regulations.

CHAPTER II – COMPOSITION AND OPERATION

- Art. 3º.** The Fiscal Council, which operates on a non-permanent basis, is composed of three to five effective members and their respective alternates, elected at the general meeting, and will have a term of office until the next Annual General Meeting, and shall exercise the term, in all legal aspects, until taking office of the substitute members, being reelection allowed.
- Art. 4º.** In the event of resignation, death, permanent impediment or loss of term of a sitting member, the Coordinator of the Fiscal Council or in the absence thereof, any of the remaining members shall expressly call the respective alternate, who will become a sitting member, until further appointment at a general meeting.
- Art. 5º.** The role of the Fiscal Council will be performed personally, as it cannot be delegated.
- Art. 6º.** The verifications of any and all documents of the Company and requests for information to members of the Management Bodies and Independent Auditors, relating to the supervisory function of the Fiscal Council, may be requested by this Council, at the request of any of its members. Such requests will not depend on the deliberation or approval of the other members, by informing them of these requests.
- Art. 7º.** The Company will provide the necessary support for the functioning of the Fiscal Council, providing it with the necessary means to carry out its legal duties and providing for the obtaining, from all its bodies, of the information deemed necessary for an efficient performance of the Collegiate.

Sole Paragraph. After the end of the term of office, if any of the Fiscal Council members are questioned by the regulatory body and other public agents, about acts or facts that occurred during their term of office, the Company will make available the documents and information, to the extent necessary for clarifications before said body.

CHAPTER III – RESPONSIBILITIES AND COMPETENCE

Art. 8º. The main attribution of the Fiscal Council is to verify compliance with legal and statutory obligations by the Company's managers and verify the legitimacy of the accounts prepared by them.

Art. 9º. Pursuant to Article 163 of the Brazilian Corporation Law, the Company's Fiscal Council has the legal duty and competence to:

- (a) To supervise, by any of its members, the actions of the administrators and verify the fulfillment of their legal and statutory duties;
- (b) Give an opinion on the management's annual report, including in its opinion the additional information it deems necessary or useful for the resolution of the general meeting;
- (c) Give an opinion on the proposals of the management bodies, to be submitted to the general meeting, regarding the modification of the share capital, issuance of debentures or subscription bonus, investment plans or capital budgets, distribution of dividends, transformation, incorporation, merger or spin-off;
- (d) Report to the management bodies and, if they do not take the necessary measures to protect the Company's interests, to the general meeting, any errors, frauds or crimes that they discover, and suggest measures useful to the Company;
- (e) Call the Annual General Meeting, if the management bodies delay this call for more than 1 (one) month, and the Extraordinary Meeting, whenever serious or urgent reasons occur, including in the agenda of the meetings such matters as they deem necessary;
- (f) Analyze, at least quarterly, the balance sheets and other financial statements periodically prepared by the Company;
- (g) Monitor, at least quarterly, the risk management system and processes; and, annually, transactions with related parties, based on the legislation and the Company's policies;
- (h) Examine the financial statements for the fiscal year and give an opinion on them; and,
- (i) Exercising these attributions, during liquidation, in view of the special provisions that regulate it.

Sole Paragraph. The members of the Fiscal Council will participate, in person or remotely, in the meetings of the Board of Directors in which the matters on which they must give an opinion are resolved (items "b", "c" and "g").

Art. 10. O The Fiscal Council will have a Coordinator, elected from among its members at the first ordinary meeting, who is responsible for:

- (a) Chair over the meetings of the Board, guiding the work;
- (b) Count the votes and announce the results;
- (c) Sign and receive official correspondence from the Council;
- (d) Forward, to the person entitled, the Board's deliberations;
- (e) Request the presence, at the meetings, of people who, by themselves or entities they represent, can provide clarifications relevant to the matter in hand;
- (f) Organize the agenda of the meetings, after hearing the other Directors; and

(g) Forward the call for meetings to the Directors.

Sole Paragraph. In the eventual absence of the Supervisor of the Fiscal Council, the meeting will be conducted by a member chosen from among those present.

Art. 11. Each member of the Fiscal Council is responsible for:

- (a) Attend meetings of the Collegiate;
- (b) Attend the meetings of the other management bodies or the shareholders' meeting, when called;
- (c) Communicate to the Supervisory Board Coordinator, the impossibility of attending, being allowed their participation by teleconference or videoconference;
- (d) Examine matters assigned to it, issuing an opinion on them; and,
- (e) Participate in the votes, requesting views of the matter, if deemed necessary, during the discussion and before the vote.

Art. 12. The Fiscal Council will have a Secretary, elected from among its members or an employee of the Company linked to the Corporate Governance Area, who will be responsible, under the guidance of the Coordinator of the Fiscal Council:

- (a) Organize the agenda of matters to be addressed;
- (b) Forward the call for meetings of the Fiscal Council, informing the Directors, and eventual participants, of the place, date, time and agenda;
- (c) Disclose the deliberations and recommendations of the Fiscal Council, when necessary;
- (d) Request to the areas and make available to the Fiscal Council, supporting documentation for the meetings; and,
- (e) Prepare the minutes and reports of the Fiscal Council 's meetings.

CHAPTER IV – LEGAL PREROGATIVES, DUTIES AND RESPONSIBILITIES

Art. 13. The powers and attributions conferred by law on the Fiscal Council cannot be delegated to other bodies of the Company.

Art. 14. The members of the Fiscal Council have the same duties as the administrators, as dealt with in articles 153 to 156 of Law 6,404/76 and are liable for damages resulting from failure to fulfill their duties and from acts practiced with negligence or intent, or in violation of the Law and the Company's Bylaws.

Art. 15. The responsibility of the members of the Fiscal Council, for failure to fulfill their duties, is joint and several, but the dissenting member who makes his divergence record in the minutes of the Board meeting and communicate it to the management bodies or to the general meeting.

Art. 16. The member of the Fiscal Council is not responsible for the illegal acts of other members, unless he or she connives with them, or if they contribute to the practice of the act.

Art. 17. The members of the Fiscal Council shall exercise their functions in the exclusive interest of the Company.

Sole Paragraph. The exercise of the function with the purpose of causing damage to the Company, its shareholders or its managers, or even in order to obtain, for oneself or others, an advantage to which it is not entitled and which results, or may result, in damage to the Company, its shareholders or administrators.

Art. 18. The Fiscal Council shall provide the shareholder, or group of shareholders representing at least 5% (five percent) of the capital stock, whenever requested, with information on matters within its competence, observing confidentiality aspects.

Art. 19. The members of the Fiscal Council, or at least one of them, must attend the meetings of the general meeting and respond to requests for information made by the shareholders.

CHAPTER V – MEETINGS

Art. 20. The Fiscal Council will meet ordinarily, at least once a quarter, on the dates established in the calendar, and extraordinarily when deemed necessary, at the request of the Coordinator of the Fiscal Council or by any of its members.

Sole Paragraph: At the first meeting of the mandate, in addition to taking office, the effective members must establish the work proposal and prepare the calendar of regular meetings.

Art. 21. The meetings will be convened, under the terms of this Regulation, at least 5 (five) days in advance, and the governance portal used by the Company may be adopted for this end.

Art. 22. In urgent cases, recognized by the collegiate, matters not included in the agenda may be submitted for discussion and voting.

Art. 23. The Fiscal Council, through any of its members, may request the presence of the accountant, the internal auditors, a representative of the Company's management and representatives of the external auditors.

Art. 24. At the discretion of its members, the Fiscal Council may choose to prepare an opinion, without holding a formal meeting. In this case, the members of the Fiscal Council must receive the necessary documents and information, submitting their opinion in writing, and the final opinion must be signed, at the latest, by the date scheduled for the next meeting.

Art. 25. The meetings of the Fiscal Council must be transcribed in the minutes signed by the members. The minutes must include the order number, date, place, board members present and report of the most relevant points of the discussions, resolutions,

declarations of votes, list of those present, reasons for absences, possible irregularities and requested measures.

Sole Paragraph. A Report of the Fiscal Council shall be drawn up annually, by a counselor appointed at the first meeting of the term, containing a summary of the activities carried out by the Body, relevant findings and observations, relevant analyzes and recommendations, addressed to the Board of Directors, to be delivered to the same in the end of the ordinary inspection, in the Board of Directors Meeting that will deliberate on the Financial Statements at the end of the fiscal year.

Art. 26. The opinions and minutes of the Fiscal Council will be forwarded for the knowledge of the administrators and duly filed at the Company's headquarters and, when applicable, filed with the Commercial, Industry and Services Board of Rio Grande do Sul and with the Brazilian Securities and Exchange Commission (CVM).

Art. 27. The deliberations of the Fiscal Council will be taken by majority vote. However, the Board member who has voted against, if he deems it convenient, may record his divergent position in the minutes, providing a basis for it.

Art. 28. The board member who does not consider himself sufficiently clear about the matters on the agenda may request, as long as before the beginning of the vote, to view the document or postpone the discussion.

Sole Paragraph: The period for views and/or adjournment will be, at the most, until the next ordinary meeting, and at the discretion of the Board, an extraordinary meeting may be scheduled to examine the matter.

CHAPTER VII – GENERAL PROVISIONS

Art. 29. Any doubts raised in the application of this Regulation will constitute a point of order and will be resolved by the Board, which will also be responsible for promoting the changes in this Regulation that it deems pertinent and necessary.

Caxias do Sul (RS), August 10, 2022.

Ademar Salvador

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Review and consolidation of the Internal Regulation of the Fiscal Council of Randon S.A. Implementos e Participações approved by the Fiscal Councilors at the Meeting No. 202, held on August 10, 2022.