RANDONCORP S.A.
CNPJ 89.086.144/0011-98
Publicly Held Company

Fiscal Council Internal Charter

CHAPTER I – DEFINITION AND PURPOSE

Article 1. The Fiscal Council is the body responsible for overseeing the acts of the management of Randoncorp S.A. and, where applicable, the management of its controlled companies (the "Company"), as well as monitoring compliance with their legal and corporate obligations, contributing to the best interests of the Company and its shareholders.

Article 2. Without prejudice to applicable legal provisions, the activities of the Fiscal Council shall be governed by the Brazilian Corporation Law, the Company's Bylaws, and this Internal Charter.

CHAPTER II – COMPOSITION AND OPERATION

Article **3.** The Fiscal Council, which shall not operate on a permanent basis, shall consist of 3 (three) to 5 (five) sitting members and their respective alternates, elected at the General Meeting for a term ending at the next Annual General Meeting. Members shall remain in office, for all legal purposes, until their successors take office. Reelection is permitted.

Article 4. In the event of resignation, death, permanent impediment, or loss of office of a sitting member, the Coordinator of the Fiscal Council, or, in the absence thereof, any remaining member, shall expressly call the respective alternate member, who shall assume the position as a sitting member until a new designation is made at the Annual General Meeting.

Article 5. The duties of a Fiscal Council Member shall be performed personally and may not be delegated.

Article 6. In exercising its supervisory duties, the Fiscal Council may, upon request of any of its members, requisition Company documents and request information from management bodies and independent auditors.

Sole Paragraph. The requests referred to in the caput of this Article shall not depend on the deliberation or approval of the other members, who shall nevertheless be informed thereof.

Article 7. The Company shall provide the support necessary for the operation of the Fiscal Council, furnishing the means required for the performance of its legal duties and ensuring the provision, by all Company departments, of the information deemed necessary for the effective performance of the body.

Sole Paragraph. Following the end of their term of office, should any Fiscal Council Member be questioned by regulatory authorities or other public agencies regarding acts or facts that occurred during such term, the Company shall make available the documents and information necessary, within reasonable limits, to provide clarification before such authorities.

CHAPTER III – DUTIES AND AUTHORITY

Article 8. The Fiscal Council shall oversee the acts of the Company's management and compliance with their legal and corporate duties, as well as examine the financial statements and other matters within its authority, pursuant to applicable legislation, the Company's Bylaws, and this Internal Charter.

Article 9. Pursuant to Article 163 of the Brazilian Corporation Law, the Fiscal Council shall have the following duties:

a) Supervise, through any of its members, the acts of management and verify compliance with their legal and corporate duties;
b) Express an opinion on the annual management report, including in its opinion any supplementary information it deems necessary or useful for the deliberations of the General Meeting;
c) Express an opinion on proposals submitted by management bodies to the General Meeting concerning amendments to share capital, issuance of debentures or subscription warrants, investment plans or capital budgets, dividend distributions, transformations, mergers, consolidations, or spin-offs;
d) Report to management bodies and, if they fail to take the necessary measures to protect the Company's interests, to the General Meeting, any errors, fraud, or crimes discovered and recommend measures deemed useful to the Company;
e) Call the Annual General Meeting if management delays convening it for more than 1 (one) month and call an Extraordinary General Meeting whenever serious or urgent matters arise, including on the meeting agenda the matters deemed necessary;
f) Review, at least quarterly, interim financial statements and other financial reports periodically prepared by the Company;
g) Examine the annual financial statements and express an opinion thereon;
h) Perform these duties during the liquidation process, observing the specific provisions applicable thereto.

Paragraph 1. Without prejudice to the legal duties set forth in the caput, the Fiscal Council shall monitor, at least quarterly, the risk management system and processes and, annually, related-party transactions, based on applicable legislation and the Company's policies.

Paragraph 2. Fiscal Council Members shall participate, in person or remotely, in Board of Directors meetings at which matters requiring their opinion are deliberated (items “b,” “c,” and “g”).

Paragraph 3. Meetings shall be held with the attendance of the majority of the sitting members. Members unable to attend may submit their written opinions in advance regarding the agenda items and supporting documents reviewed.

Article 10. The Fiscal Council shall have a Coordinator, elected from among its members at the first ordinary meeting, whose duties shall include:

a) Presiding over Council meetings and guiding discussions;
b) Determining voting results and announcing decisions;
c) Representing the Fiscal Council in institutional interactions with Company bodies, when necessary;
d) Submitting meeting agendas to the other members for consideration;
e) Requesting the attendance at meetings of individuals or representatives of entities capable of providing clarifications regarding matters under discussion; and
f) Guiding the Secretary in adopting the measures necessary for the operation of the Fiscal Council.

Sole Paragraph. In the event of the Coordinator’s absence, the meeting shall be chaired by a member chosen from among those present.

Article 11. Each Fiscal Council Member shall:

a) Attend Council meetings;
b) Attend meetings of other management bodies or shareholders’ meetings when called upon;
c) Notify the Coordinator of the Fiscal Council if unable to attend, with participation by teleconference or videoconference being permitted;
d) Examine matters assigned to them and issue opinions thereon; and
e) Participate in voting, requesting additional review if deemed necessary during the discussion and prior to voting.

Article 12. The Fiscal Council shall be supported by a Secretary, elected from among its members or designated from among Company employees linked to the Corporate Governance Area, who, under the guidance of the Fiscal Council Coordinator, shall:

a) Support the organization of meeting agendas;

b) Send meeting notices for Fiscal Council meetings, informing participants of the place, date, time, and agenda;
c) Request supporting documentation from the relevant areas and make it available to the Fiscal Council;
d) Prepare minutes and reports of Fiscal Council meetings; and
e) Ensure, when necessary, that Fiscal Council resolutions, recommendations, and requests are forwarded to the relevant areas.

CHAPTER IV – LEGAL PREROGATIVES, DUTIES AND RESPONSIBILITIES

Article 13. The powers and duties assigned by law to the Fiscal Council may not be delegated to other Company bodies.

Article 14. Fiscal Council Members shall be subject to the same duties as Company management under Article 156 of Law No. 6,404/76 and shall be liable for losses resulting from failure to perform their duties, negligence, willful misconduct, or violations of law or the Company's Bylaws.

Article 15. Liability of Fiscal Council Members for failure to perform their duties shall be joint and several; however, a dissenting member shall be exempt if the dissent is recorded in the meeting minutes and communicated to management bodies or the General Meeting.

Article 16. A Fiscal Council Member shall not be liable for unlawful acts committed by other members unless such member is complicit in or contributes to the commission of the act.

Article 17. Fiscal Council Members shall perform their duties exclusively in the interests of the Company.

Sole Paragraph. The exercise of the position shall be deemed abusive if intended to cause damage to the Company, its shareholders, or management, or to obtain an improper benefit for oneself or another party, resulting or potentially resulting in losses to the Company, its shareholders, or management.

Article 18. The Fiscal Council shall provide shareholders, or groups of shareholders representing at least 5% (five percent) of the share capital, with information regarding matters within its authority whenever requested, subject to confidentiality requirements.

Article 19. Fiscal Council Members, or at least one of them, shall attend General Meetings and respond to requests for information submitted by shareholders.

Article 20. Any Fiscal Council Member who identifies a potential conflict of interest regarding a matter under consideration shall disclose such fact to the other members and refrain from participating in the discussion and voting, when applicable, without prejudice to recording the occurrence in the meeting minutes.

Sole Paragraph. For purposes of this Charter, a potential conflict of interest shall be deemed to exist whenever a Fiscal Council Member has a personal interest that may influence, or appear to influence, their independent judgment regarding matters submitted to the Fiscal Council.

CHAPTER V – MEETINGS

Article 21. The Fiscal Council shall meet ordinarily at least once every quarter on the dates established in the annual calendar and extraordinarily whenever necessary, upon request of any of its members.

Sole Paragraph. At the first meeting of each term, in addition to taking office, the sitting members shall establish a work plan and prepare the calendar for ordinary meetings.

Article 22. Meetings shall be convened pursuant to this Charter with at least 5 (five) days' prior notice, and may be managed through the governance portal used by the Company.

Article 23. In urgent cases acknowledged by the Council, matters not included in the agenda may be submitted for discussion and voting.

Article 24. The Fiscal Council, through any of its members, may request the attendance of the Company's accountant, internal auditors, management representatives, and representatives of external auditors.

Article 25. At the discretion of its members, the Fiscal Council may issue opinions without formally holding a meeting, provided that members receive the documents and information necessary for the analysis of the matter and submit their opinions in writing.

Sole Paragraph. The final opinion shall be formalized and signed by the Fiscal Council Members, observing the deadlines applicable to the matter under review.

Article 26. Minutes shall be prepared for all Fiscal Council meetings and signed by the members present, containing the meeting number, date, location, attending members, principal matters discussed, resolutions adopted, voting statements, justifications for absences, possible irregularities, and requested actions.

Sole Paragraph. Annually, the Fiscal Council shall prepare a Report, drafted by a member designated at the first meeting of the term, containing a summary of the activities carried out by the body, relevant findings and observations, analyses, and recommendations, to be submitted to the Board of Directors upon its review of the annual financial statements.

Article 27. Fiscal Council opinions and meeting minutes shall be forwarded to management for information purposes and filed at the Company's headquarters, observing, where applicable, filing requirements with the competent authorities, including the Commercial Registry, Industry and Services of Rio Grande do Sul, and the Brazilian Securities and Exchange Commission (CVM).

Article 28. Fiscal Council resolutions shall be adopted by majority vote. Any member whose vote is rejected may, if deemed appropriate, record their dissenting position and supporting grounds in the meeting minutes.

Article 29. Any member who considers themself insufficiently informed regarding matters on the agenda may, provided this occurs before voting begins, request access to documents or postponement of the discussion.

Sole Paragraph. The period granted for review and/or postponement shall extend no later than the next ordinary meeting. At the Council’s discretion, an extraordinary meeting may be convened to review the matter.

CHAPTER VI – GENERAL PROVISIONS

Article 30. Any questions arising from the application of this Charter shall constitute a procedural matter and shall be resolved by the Fiscal Council, which shall also be responsible for implementing any amendments deemed appropriate and necessary.

Caxias do Sul, Rio Grande do Sul, August 12, 2026.

Fiscal Council:

Ademar Salvador, Américo Franklin Ferreira Neto, Valmir Pedro Rossi, Rosângela Costa Süffert e João Francisco Fruet Júnior.

Information and Control			
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