



CORPORATE GOVERNANCE POLICY

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1. INTRODUCTION

Randoncorp S.A. is a publicly held company, with its shares traded on the Brazilian stock exchange. It is subject to the regulation of the Brazilian Securities and Exchange Commission (“CVM”) and the self-regulation of B3 S.A. – Brasil, Bolsa, Balcão (“B3”), including the rules applicable to the Level 1 Corporate Governance segment, of which it is a member.

The principles of corporate governance permeate the actions of the Governance Agents — individuals and bodies responsible for directing, guiding, monitoring and supervising Randoncorp — such as shareholders, directors, members of the fiscal council, auditors, members of advisory committees to the Board of Directors, independent auditors, among others.

In line with its purpose of “Connect people and riches to generate prosperity”, Randoncorp adopts standards of excellence in corporate governance, focused on ethical and responsible conduct, which also guide its value chain.

The Corporate Governance Policy contributes to decision-making at all levels of the organization, compliance with laws and regulations, alignment with environmental, social and governance (ESG) practices, proper risk management, and the consolidation of an environment conducive to business effectiveness and the creation of sustainable long-term value.

2. OBJECTIVE

This Corporate Governance Policy (“Policy”) aims to consolidate Randoncorp’s governance strategy and guidelines, fostering best practices for conduct grounded in the principles of corporate governance and aligned with Randoncorp’s Values, Purpose and Strategic Guidelines.

The Policy is aligned with the ESG pillars, promoting ethical, transparent and sustainable practices. Governance guides responsible decision-making, risk management and the promotion of organizational integrity.

3. SCOPE

This Policy applies to employees, officers and other Agents of all Randoncorp companies, including its subsidiaries and affiliates, in Brazil and abroad. All companies controlled by, associated with or affiliated to Randoncorp must define their guidelines based on the orientations set forth in this Policy, considering their specific needs and the legal and regulatory aspects to which they are subject. In Randoncorp’s Subsidiaries that have deliberative bodies, this Policy shall be submitted to the Board of Directors or equivalent body, for acknowledgment and application.

4. REGULATORY REFERENCES

Law No. 6,404/76 – Brazilian Corporation Law (“LSA”)

CVM Resolution 80, dated March 29, 2022;

CVM Resolution 81, dated March 29, 2022;

Code of Best Practices of Corporate Governance (IBGC);

Level 1 Corporate Governance Regulation of B3 S.A. – Brasil, Bolsa, Balcão;

Randoncorp’s Bylaws;

Randoncorp’s Code of Ethical Conduct;

Internal Regulations of the Board of Directors;

Internal Regulations of the Fiscal Council; and,

Internal Regulations of the Executive Board.

5. DEFINITIONS

Directors and Employees: any individual with a statutory or employment relationship with Randoncorp, as well as interns and young apprentices.

Governance Agents or Agents: shareholders, partners, members of the Board of Directors, members of the Fiscal Council, auditors, directors, governance professionals, members of advisory committees to the Board of Directors, and any individual who, by virtue of the position held, is responsible for safeguarding Randoncorp's economic and financial viability, seeking to mitigate negative externalities and enhance positive ones, taking into account financial capital and human capital, from a short-, medium- and long-term perspective.

Ethics Channel: Randoncorp's whistleblowing channel.

Corporate Governance: a system composed of principles, rules, structures and processes by which organizations are directed and monitored, with the objective of generating sustainable value for the business and for society as a whole.

Company: Randoncorp S.A.

CVM: *Comissão de Valores Mobiliários* (Brazilian Securities and Exchange Commission).

Randoncorp ID: Randoncorp's Integrity Program.

Randoncorp Strategic Guidelines: Differentiation in innovation and technology; Absolute focus on customers; Diversification with focus; Financial robustness; Leveraging synergies; Employer of choice; and Sustainability – ESG prioritized.

Principles of Corporate Governance: according to the Code of Best Practices of Corporate Governance, the principles of corporate governance are Integrity, Transparency, Fairness, Accountability and Sustainability.

Randoncorp Values or Values: People must be valued and respected; Sustainable results preserve the legacy; Ethics; Together, we are the force that drives the whole; Integrity and trust mean doing the right thing in the right way; and Passion for innovation transforms businesses and builds the future.

Randoncorp Purpose or Purpose: Connect people and riches to generate prosperity.

Randoncorp: for the purposes of this Policy, the Company and all its controlled and affiliated companies, located in Brazil and abroad, their branches, offices, subsidiaries and/or any establishment that, in any way, is directly or indirectly linked to it.

Corporate Governance System: comprises the set of practices and operating and relationship standards to which Governance Agents and employees are bound, in order for Randoncorp to be properly directed, monitored and encouraged, in compliance with the principles that govern best practices.

Business Units or Business Unit (BU): all companies, subsidiaries, affiliates and branches that are part of the Randoncorp automotive ecosystem economic group.

6. GUIDELINES AND HIERARCHY OF GOVERNANCE STANDARDS

Randoncorp's Corporate Governance is supported by a structured set of guidelines and standards that ensure clarity, consistency and alignment across all instances. The definition of the hierarchy among these instruments establishes the order of precedence and seeks uniformity in the application of governance practices, promoting greater transparency, accountability and effectiveness in the conduct of business.

This Policy guides decision-making in accordance with the expected conduct, aiming to strengthen Randoncorp's performance, add value, facilitate access to capital and contribute to its long-term sustainability.

At Randoncorp, Corporate Governance is grounded in the Principles of Corporate Governance, in the Company's formal instruments — such as bylaws and articles of association —, in the Code of Ethical Conduct, in internal regulations and in policies. It must also consider the Purpose, the Values and the

Strategic Guidelines, seeking reference in best market practices, recognized and recommended worldwide, that are appropriate to its business environment.

Randoncorp has clear rules regarding the expected conduct in situations involving conflicts of interest, from resolutions of the Shareholders' Meeting and other collegiate bodies within its governance structure to related-party transactions, hiring of employees, suppliers and others. Such rules are described in the Bylaws, in the Code of Ethical Conduct, in Corporate Policies — especially the Related-Party Transactions Policy —, as well as in other regulatory documents of the Company.

Randoncorp establishes the following hierarchy of standards to guide the actions of the individuals covered by this Policy:

a. Bylaws

The Bylaws are the Company's "internal law," the regulatory instrument that ensures legal compliance and transparency in the conduct of business, establishing the corporate structure, corporate purpose, shareholders' rights and duties, and the guidelines for the management of the Company.

Randoncorp's controlled and affiliated companies have their own constitutive acts and corporate documents to govern their governance; however, they must be aligned with the guidelines of this Policy, without prejudice to resolutions of the Company's Board of Directors, when applicable.

b. Corporate Policies

With the purpose of aligning corporate culture and guiding organizational behavior, the Company adopts Corporate Policies, approved by the Board of Directors and applicable throughout Randoncorp, without prejudice to the existence of specific regulations that complement corporate guidelines in subsidiaries and/or affiliates, when required by regulatory authorities due to the specific nature of their businesses ([to access them, click here](#)).

These policies define strategic guidelines and non-negotiable standards for the entire organization and aim to standardize behaviors and support decision-making. In exceptional cases, Business Units may create specific policies to comply with local or regulatory requirements, provided that justification is presented and that the Business Units that establish them inform the Compliance and Corporate Governance areas.

c. Code of Ethical Conduct and Ethics Channel

The Code of Ethical Conduct establishes the expected conduct, aiming to maintain a transparent, ethical and healthy environment among employees, officers, shareholders, customers, suppliers and other members of the value chain. It is the duty of everyone, regardless of hierarchical level, to be aware of, understand and apply, in their daily activities, the recommendations set forth therein. To access the Code of Ethical Conduct, [click here](#).

Randoncorp also provides the Ethics Channel, managed by an independent specialized company, for the secure and anonymous communication of reports that violate the expected conduct.

d. Internal Regulations

The Internal Regulations detail and complement the functioning of governance bodies, such as the Board of Directors, the Fiscal Council, the Executive Board and the advisory committees to the Board of Directors.

Operational Committees must also have their own internal regulations, even though their creation and operation do not depend on approval by the Board of Directors.

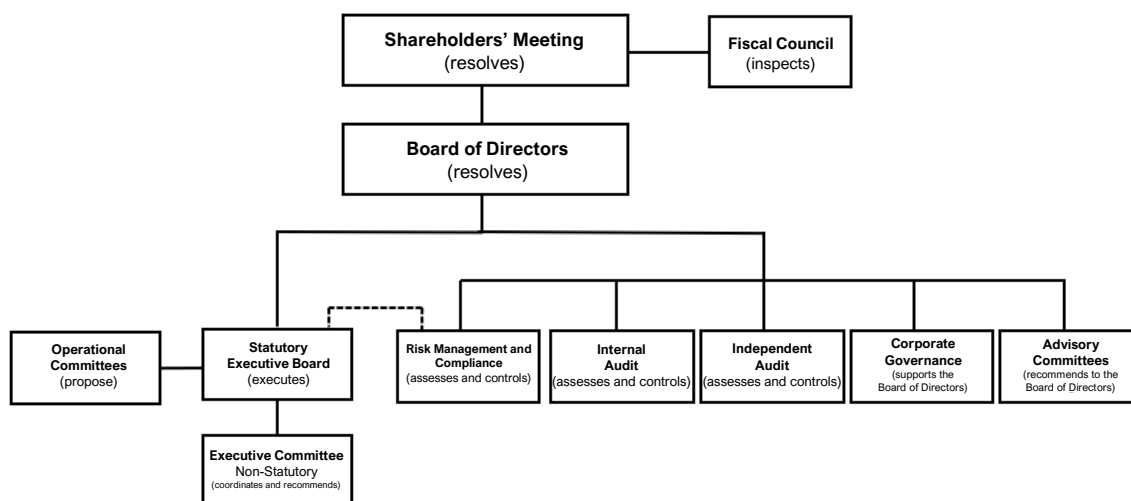
e. Procedures

Procedures detail the dynamics of certain activities or processes. They are created whenever necessary, subject to approval by the executive responsible for the respective area, activity and/or process.

Other documents, such as Work Instructions, may be used for internal communications, provided they comply with the formal structure recommended by the Integrated Management System area.

7. GOVERNANCE STRUCTURE

Randoncorp's governance structure is composed of internal and external agents of the Company, as illustrated in the organizational chart below:



7.1. Shareholders' Meeting

The Shareholders' Meeting is the Company's highest deliberative body, bringing together shareholders to decide on relevant matters, as provided for in the Brazilian Corporation Law (LSA), the resolutions of the Brazilian Securities and Exchange Commission (CVM) and Randoncorp's Bylaws.

The Shareholders' Meeting may be:

- Annual General Meeting (AGM): held annually, within the first four months of the fiscal year, for the purpose of resolving on:
 - The management accounts and the financial statements for the fiscal year;
 - The allocation of net income and the distribution of dividends;
 - The election of the members of the Board of Directors and the Fiscal Council.
- Extraordinary General Meeting (EGM): convened at any time to resolve on matters that do not fall within the exclusive competence of the AGM, such as amendments to the Bylaws, corporate transactions, issuance of securities, among others.

The convening, installation, operation and quorum requirements of the Shareholders' Meetings comply with the applicable legal and statutory provisions. The Company seeks to ensure the active and informed participation of shareholders, promoting transparency and alignment with the organization's interests.

Further information on the dynamics of the Shareholders' Meetings is available in the [Bylaws](#).

7.2. Board of Directors

The Board of Directors is the collegiate deliberative body responsible for establishing Randoncorp's strategic direction, overseeing the performance of the Executive Board, and safeguarding the Company's sustainability and long-term value creation.

Among its responsibilities are:

- Defining strategic guidelines and approving business plans;
- Monitoring the management of the Executive Board and the Executive Committee;
- Approving corporate policies and relevant decisions;
- Calling Shareholders' Meetings and proposing matters to be resolved;
- Assessing risks and opportunities that may impact the Company's objectives.

The composition of the Board of Directors complies with the criteria set forth in the [Policy for Nomination of Members to the Board of Directors, Advisory Committees and Statutory Board](#), taking into consideration:

- Independence and absence of conflicts of interest;
- Relevant experience and unblemished reputation;
- Diversity of knowledge, perspectives and backgrounds;
- Availability to dedicate time to the Board's activities.

The effectiveness of the Board of Directors is periodically assessed, with the objective of enhancing its performance and promoting continuous improvements in corporate governance.

The current composition, term of office, responsibilities and operating dynamics are described in the Bylaws, the Internal Regulations and the Nomination Policy. All referenced documents can be accessed by [clicking here](#). To learn more about the current members of the Board of Directors, [click here](#).

7.3. Advisory Committees to the Board of Directors

The Board of Directors of Randoncorp, as provided for in the Bylaws, has the autonomy to establish non-statutory advisory committees, with the purpose of deepening the analysis of strategic matters and supporting collegiate decision-making.

These committees are composed of serving board members and may include the participation of external experts whose technical or practical experience contributes to enriching discussions and recommendations to the Board.

The main characteristics of the committees include:

- An advisory nature, focused on supporting the Board in the assessment of complex or specific matters;
- Composition defined by the Board itself, observing criteria of competence, diversity and alignment with the matters addressed;
- Operation governed by its own internal regulations, approved by the Board, which establish the meeting dynamics, responsibilities, scope of activities and reporting mechanisms;
- Meeting frequency and format adjusted according to the relevance and urgency of the matters under review.

The establishment and maintenance of advisory committees reflect Randoncorp's commitment to excellence in corporate governance, fostering more well-founded, agile and stakeholder-aligned decisions. To learn more about the committees currently in operation, [click here](#).

7.4. Corporate Governance Area

The Corporate Governance Area, which reports directly to the Board of Directors, has the mission of promoting the continuous enhancement of Randoncorp's governance system, ensuring that decision-making processes are conducted with transparency, accountability, fairness and effectiveness.

Its main responsibilities include:

- Providing technical and strategic support to the Board of Directors and other governance bodies, ensuring that their resolutions are well-founded, agile and aligned with the organization's Values;
- Managing the flow of information among Governance Agents, ensuring that information is made available in a timely, clear and equitable manner, in appropriate formats and with relevant content to support decision-making;
- Ensuring compliance with standards and requirements established by regulatory authorities, promoting adherence to applicable legislation and best market practices;
- Managing the Governance Portal, a tool that ensures confidentiality, security and integrity of governance processes, in addition to facilitating access to supporting materials and formal records;
- Promoting a corporate governance culture through the dissemination of guidelines and best practices that strengthen the organization's ethical, transparent and sustainable conduct.

The area acts as a guardian of Randoncorp's corporate governance pillars, contributing to long-term value creation and to strengthening trust among stakeholders.

7.5. Statutory Executive Board

The Statutory Executive Board is Randoncorp's executive body, responsible for legally representing the Company before third parties and for implementing the strategic guidelines defined by the Board of Directors. The Executive Board is responsible for managing the Company's operations and those of its subsidiaries, ensuring alignment with corporate objectives and governance principles.

The Executive Board's activities must comply with:

- Applicable legislation and the Bylaws;
- Randoncorp's Values, Purpose and Strategic Guidelines;
- Best corporate governance practices;
- Applicable internal and external regulations.

The members of the Statutory Executive Board are elected by the Board of Directors, based on the criteria set forth in the [Nomination Policy](#), which considers:

- Proven experience and professional reputation;
- Technical and managerial capacity for the position;
- Alignment with the Company's values and objectives.

The Executive Board operates in a collegiate and integrated manner, promoting the efficient execution of corporate strategies, the responsible management of resources, and compliance with legal and regulatory obligations.

The duties, responsibilities and operating dynamics of the Executive Board are described in the Bylaws and in its Internal Regulations, available on [Randoncorp's official Corporate Governance webpage](#).

7.6. Executive Committee | COMEX

The Executive Committee (COMEX) is a management support body composed of statutory and non-statutory C-Level executives, with corporate-level responsibilities in the conduct of Randoncorp's business, as well as that of its subsidiaries and affiliates.

COMEX's purpose is to promote strategic and operational integration across the Company's various areas and to coordinate the execution of the strategy and guidelines defined by the Board of Directors and the Statutory Executive Board.

Its main characteristics and responsibilities include:

- Acting in both an advisory and executive capacity, within previously defined authority levels;
- Assessing strategic and operational matters, with a focus on efficiency, innovation and business sustainability;
- Assuming individual accountability, according to each member's area of responsibility—whether by business vertical, geographic area or corporate function (such as finance, investor relations, people and culture, among others);
- Promoting synergy among areas and companies within the group, strengthening governance and the integrated execution of the corporate strategy.

The operation of COMEX is regulated by the [Internal Regulations of the Executive Board](#), which define its composition, meeting dynamics, scope of activities and reporting mechanisms. COMEX's recommendations and decisions must be ratified by the Statutory Executive Board.

To learn more about the members of COMEX, [click here](#).

7.7. Fiscal Council

The Fiscal Council is an independent oversight body, non-permanent in nature, established in accordance with Brazilian corporate law and the Company's Bylaws. Its installation and the election of its members take place at a Shareholders' Meeting, and it is composed of three to five standing members and their respective alternates, with a term of office lasting until the next Annual General Meeting, with re-election permitted.

The composition of the Fiscal Council ensures the representation of minority and preferred shareholders, who are entitled to appoint one standing member and one respective alternate. The controlling shareholder may elect one additional standing member and alternate, in addition to those appointed by the other shareholders.

The Fiscal Council's primary responsibility is to oversee the acts of management, verifying compliance with legal and statutory duties, with the objective of protecting the interests of the Company and its shareholders. Its responsibilities include:

- Supervising, through any of its members, the acts of management;
- Issuing opinions on the financial statements and the management report;
- Analyzing proposals related to changes in share capital, issuance of securities, investment plans, dividend distribution, corporate reorganizations, among others;
- Reporting to management and, if necessary, to the Shareholders' Meeting, any irregularities, fraud or crimes identified;
- Calling Shareholders' Meetings in cases of omission by the competent bodies or in urgent situations;
- Quarterly monitoring of balance sheets and other financial statements, as well as risk management processes;
- Participating in meetings of the Board of Directors when resolutions involve matters that require its opinion.

The role of a Fiscal Council member is personal and non-delegable and is governed by the principles of diligence, loyalty and accountability. Members of the Fiscal Council are subject to the same duties as officers, pursuant to Articles 153 to 156 of the Brazilian Corporation Law (Law No. 6,404/76), and are jointly liable for any damages arising from omission or improper conduct.

The operating dynamics, detailed responsibilities, duties and prerogatives of the Fiscal Council are described in the Bylaws and in its Internal Regulations, available on [Randoncorp's official Corporate Governance webpage](#).

7.8. Independent Audit

Randoncorp is audited by an independent auditing firm duly registered with the Brazilian Securities and Exchange Commission (CVM) and internationally recognized, in compliance with the legal and regulatory requirements applicable to publicly held companies.

The independent audit's primary responsibility is to issue a technical opinion on the Company's financial statements, ensuring that they fairly present, in all material respects, its financial position and the results of operations. This work includes:

- Verification of accounting records and financial bookkeeping;
- Assessment of internal controls related to the preparation of the financial statements;
- Issuance of quarterly and annual audit reports, with opinions on the adequacy of the accounting practices adopted;
- Communication of significant deficiencies in internal controls, when identified;
- Support for the transparency and credibility of the information disclosed to the market and to shareholders.

The selection, replacement and oversight of the independent auditing firm are the responsibility of the Board of Directors, which may request periodic reports on the work performed, as well as determine the expansion of the audit scope whenever necessary.

The engagement of the independent auditor must strictly comply with CVM regulations and with the principles set forth in the [Policy for Hiring External and Extra-audit Services](#), which aims to preserve the auditors' independence and objectivity, prohibiting the engagement of services that may create conflicts of interest or compromise audit impartiality.

For updated information on the firm responsible for the independent audit, [click here](#).

7.9. Internal Audit

Internal Audit is an independent function that reports directly to the Board of Directors, with a strategic role focused on strengthening corporate governance, integrity and organizational efficiency.

Its primary responsibility is to systematically and objectively assess the effectiveness of management processes, administrative internal controls and governance practices, contributing to risk mitigation, continuous improvement and compliance with internal and external standards.

Its main responsibilities include:

- Identifying inconsistencies and opportunities for improvement in processes and internal controls;
- Assessing adherence of operational and administrative practices to applicable policies, standards and regulations;
- Issuing technical, evidence-based recommendations to enhance processes and mitigate risks;
- Monitoring the implementation of corrective action plans, in partnership with the audited areas;
- Promoting a culture of control and integrity through educational and awareness initiatives;
- Reporting directly to the Board of Directors, ensuring the independence and impartiality of the work performed.

The activities of Internal Audit are guided by the principles of independence, impartiality, objectivity and confidentiality and are conducted in accordance with international best practices in auditing and governance.

The guidelines, responsibilities and methodology of Internal Audit are described in the Internal Audit Policy.

7.10. Corporate Risk Management Area

The Corporate Risk Management Area, which reports directly to the Board of Directors, is responsible for conducting a structured process for the identification, assessment, categorization and prioritization of risks that may impact the organization's strategic objectives. This area establishes and periodically updates the corporate risk management methodology, ensuring that all risks are integrated into a corporate risk matrix reviewed on a biennial basis.

For each identified risk, response strategies are defined, with continuous monitoring of indicators and mitigating actions. The area works in close collaboration with business vertical managers, promoting shared accountability for risk management.

Risk Management at Randoncorp is guided by the principles of ABNT NBR ISO 31000:2018 and the COSO Enterprise Risk Management framework, and is:

- Integrated into organizational decisions and processes;
- Structured and comprehensive, ensuring consistency and comparability;
- Customized according to the organization's internal and external context;
- Inclusive, considering different perspectives and perceptions;
- Dynamic, capable of anticipating and responding to change;
- Based on the best available information, with transparency and reliability;
- Attentive to human and cultural factors, recognizing their influence;
- Committed to continuous improvement, aiming for ongoing enhancement.

In addition, the area's mission is to disseminate a risk management culture at all levels of the organization, strengthening corporate governance and responsible decision-making.

The full guidelines on this topic are available in the [Risk Management Policy](#).

7.11. Compliance Area

The Compliance Area, which reports directly to the Board of Directors, is responsible for promoting and strengthening Randoncorp's culture of integrity through the dissemination and management of the ID Randoncorp Integrity Program.

This area operates strategically to ensure compliance with laws, regulations, internal standards and commitments undertaken by the organization, contributing to the establishment of an ethical, transparent and responsible environment.

Its main responsibilities include:

- Managing the ID Randoncorp Program, which encompasses structured actions to strengthen the ethical and integrity culture, such as periodic training sessions, the inclusion of compliance responsibilities in job descriptions and performance evaluation processes, as well as the monitoring of related indicators;
- Managing the Ethics Channel, operated by an independent third party, intended for receiving internal and external reports, including anonymous reports, related to conduct that is inconsistent with Randoncorp's principles and guidelines;

- Preventing, detecting and responding to unacceptable conduct through control mechanisms, investigations and the application of corrective and disciplinary measures, as provided for in the Consequences Policy;

- Promoting corporate compliance by aligning the actions of all areas with Randoncorp's Purpose and Values, with a focus on integrity, accountability and respect for stakeholders.

The Compliance Area's activities are guided by international standards and best governance practices and constitute a fundamental part of the organization's integrity system. For further information, please refer to the [Compliance Policy](#).

7.12. Operational Committees

With the objective of deepening strategic discussions and supporting senior management decision-making, Randoncorp relies on Operational Management Committees—non-statutory, collegiate bodies of a multidisciplinary and cross-functional nature—embedded within the Company's executive structure.

These committees meet on a regular basis, have a technical scope of action and report directly to the Chief Executive Officer. They are responsible for addressing matters of common interest to the entire organization, promoting alignment, consistency and synergy across areas and group companies.

The main characteristics of the Operational Management Committees include:

- Flexible composition, and may be permanent or temporary, depending on the nature and complexity of the matters addressed;
- Establishment approved by the Chief Executive Officer, based on strategic and operational criteria;
- Their own internal regulations, which define guidelines, objectives, structure, composition, operating procedures, meeting frequency, reporting lines, and the appointment of coordinators and/or sponsors, among other relevant aspects;
- A collaborative and technical approach, focused on knowledge generation, solution development and support for the corporate strategy.

These committees reinforce Randoncorp's commitment to participatory governance, operational excellence and the development of an integrated, results-oriented organizational culture.

Examples:

- ESG Committee: responsible for monitoring ESG indicators and targets; proposing sustainability, diversity, inclusion and corporate ethics initiatives; assessing risks and opportunities related to environmental, social and governance dimensions; and supporting the disclosure of ESG information in reports and institutional communications.
- Ethics Committee: responsible for reviewing and resolving cases of non-compliance with the Code of Ethical Conduct; analyzing reports received through internal channels and proposing corrective measures; promoting awareness and training initiatives on ethics and integrity; and recommending improvements to conduct-related policies and procedures.
- Brand and Reputation Committee: responsible for monitoring brand perception and reputation in the market and among stakeholders; assessing reputational risks and recommending mitigation strategies; aligning institutional messaging, visual identity and narratives with the organization's values; and supporting the management of image-related crises and public communications.
- Crisis Committee: temporary in nature, responsible for coordinating the management of critical or emergency situations that may affect business continuity, organizational reputation, people's safety, among other aspects, ensuring rapid, integrated and effective responses.

7.13. Other Working Structures.

Randoncorp may establish other types of multidisciplinary teams, as described below:

a. Committees

Permanent or semi-permanent teams aimed at proposing, monitoring, analyzing and deciding on specific corporate initiatives and topics on an ongoing basis, particularly strategic, specific and cross-functional matters that require joint action by different corporate areas.

These committees are composed of representatives from different areas related to the topics addressed, operating in a collaborative and integrated manner, with the purpose of strengthening best practices at Randoncorp.

Examples:

- Artificial Intelligence (AI) Committee: responsible for coordinating and monitoring initiatives related to the development, implementation and governance of AI solutions, ensuring ethical use, security and regulatory compliance.
- Privacy and Information Security Committee: responsible for ensuring that the organization complies with the requirements of the Brazilian General Data Protection Law (Lei Geral de Proteção de Dados – “LGPD”) and maintains high standards of information security and data privacy.
- Internal Commission for Accident and Harassment Prevention (“CIPA”): its primary role is to prevent workplace accidents and occupational diseases, promoting safety, health and employee well-being within the work environment. It acts as a bridge between employees and the employer, identifying risks, proposing improvements and helping to foster a culture of prevention.

c. Working Groups (WGs)

A group of individuals established to analyze specific topics, propose solutions, and develop studies or projects within an area of interest to the organization.

Working Groups must include members with technical expertise related to the subject matter and may comprise participants from different areas. They may include internal subject-matter experts and, in some cases, external invitees (such as consultants or representatives of other stakeholders).

Examples:

- Tax WG: aimed at monitoring, assessing and proposing actions related to the organization’s tax management, ensuring legal compliance, tax efficiency and mitigation of tax-related risks.
- Cybersecurity Incident Crisis WG: responsible for managing cybersecurity incidents that may compromise systems, data or operations, ensuring rapid response, impact mitigation and business continuity.
- ESG WG: responsible for proposing and implementing initiatives related to sustainability, social responsibility and governance.

b. Task Forces (Squads)

Temporary groups established to analyze, develop or implement specific projects and initiatives, generally of a technical nature or related to process improvement.

They are multidisciplinary in nature, involving employees from different areas according to the relevance of the topic, and operate in an agile, collaborative and results-oriented manner. Task Forces may be subject to periodic follow-up and report their progress and outcomes to the bodies that established them, supporting Committees, Commissions or the Executive Board.

Examples:

- Productivity Task Force: a group created to identify operational bottlenecks, propose process improvements and implement rapid actions to increase efficiency, with a defined timeframe and clear deliverables.

Aspect	Committee	Working Group (WG)	Task Forces (Squads)
Nature / Duration	Permanent or semi-permanent	Permanent or temporary	While there is demand
Objective	Propose, monitor, assess, deliberate	Study and propose solutions on specific topics	Deliver improvements
Composition	Fixed and designated members	Technical specialists	Multidisciplinary and autonomous team
Formalization	By administrative decision	By administrative decision	Agile and informal structure
Focus	Governance, compliance, control, analysis	Study and recommendation	Execution and innovation
Example of Deliverables	Minutes, recommendations	Reports, proposals	Meeting records, new functionalities

The creation, coordination and eventual termination of these structures must be formally approved by the competent higher-level body or by the Executive Committee, according to the nature and scope of the matter.

Each group must have a clear definition of purpose, composition, responsibilities, meeting frequency and reporting structure, ensuring alignment with the guidelines set forth in this Corporate Governance Policy and with Randoncorp’s values and strategic objectives.

When required by specific legislation or regulation, their formation must comply with the applicable rules and may, on an exceptional basis, be recognized as a committee if so required—such as in the case of CIPA, which must comply with Regulatory Standard No. 5 (NR-5) issued by the Ministry of Labor.

8. RESPONSIBILITIES

In accordance with the guidelines set forth in this Policy, the following responsibilities are assigned:

Board of Directors

- Approve this Policy and any updates thereto.
- Ensure that the governance structure is aligned with Randoncorp’s Values and best market practices.
- Monitor the effectiveness of this Policy through periodic reviews.

Corporate Governance Area

- Coordinate the review and updating of this Policy.
- Ensure its disclosure to all employees.
- Provide technical support to collegiate bodies and working groups in the application of the Policy’s guidelines.
- Manage the Governance Portal and related formal records.

Investor Relations (IR) Area

- Promote transparent and timely communication with the market, as provided for in this Policy.
- Report relevant governance information to external stakeholders, in compliance with regulatory requirements.

Internal Audit

- Assess the organization’s adherence to the guidelines of this Policy.
- Recommend improvements to processes that impact corporate governance.
- Report directly to the Board of Directors, ensuring independence and impartiality.

Corporate Risk Management Area

- Integrate identified risks into the governance structure, as provided for in this Policy.
- Support governance agents in decision-making based on mapped risks.

- Disseminate a risk management culture at all levels of the organization.

Compliance Area

- Promote compliance with this Policy and other related standards.
- Manage the Integrity Program (ID Randoncorp) and the Ethics Channel, ensuring alignment with governance principles.
- Monitor integrity indicators and apply corrective measures as necessary.

Executive Committee and Executive Presidency

- Approve the creation and revision of committees and collegiate structures linked to governance.
- Sponsor actions to disseminate this Policy throughout the organization.
- Ensure that strategic decisions are aligned with the guidelines of this Policy.

Employees and Leaders

- Comply with the guidelines of this Policy and other corporate standards.
- Ensure that teams are aware of and implement corporate governance principles.
- Participate in training and awareness initiatives promoted by the responsible areas.

Board of Directors or Equivalent Body of Randoncorp's Subsidiaries

- Adopt the guidelines of this Policy, which must be incorporated into the existing policies of such companies.

9. REVIEWS AND AMENDMENTS

This Policy shall be reviewed annually and amended whenever necessary, especially in the event of essential or material changes to the laws or regulations applicable to Randoncorp, or whenever adjustments are required as a result of a review of the governance system.

10. EFFECTIVE DATE AND APPROVAL

This Policy was approved by the Board of Directors on March 12, 2026, pursuant to RCA 1023, and entered into force on the same date.

Responsible for this document:

Author
Corporate Governance Area

Review
Executive Presidency

Approval
Board of Directors

Revision	Change (Yes No)	RCA	Date	Description of Modified Items
				-



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