
	<b>Independent Auditor Engagement Policy</b>	<b>Date of Issue</b> September 30, 2025
<b>Prepared by:</b> International Standards and Regulations	<b>Approved by:</b> Chief Financial Officer and Investor Relations Officer – 08/29/2025 Chief Executive Officer – 08/29/2025 Board of Directors – 09/30/2025	<b>1st version</b>

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## 1. OBJECTIVE

The Independent Auditor Engagement Policy (“Policy”) aims to describe the guidelines for engaging the independent auditor, who will be responsible for auditing the financial statements of Odontoprev S.A. (“Odontoprev” or Company”), consolidated together with the financial statements of its subsidiaries, as well as the provision of specific assurance and review services to meet applicable regulatory requirements and any other consulting services.

## 2. SCOPE

This Policy applies to Odontoprev S.A. and its direct or indirect subsidiaries.

For the purposes of this Policy, “Subsidiaries” are understood to mean all legal entities that are controlled by, or are under the common control of, Odontoprev S.A. (CNPJ No. 58.119.199/0001-51), considering, for this purpose, the definition of control provided for in Articles 116 and 143, § 2, of Law No. 6,404/1976.

## 3. REGULATORY REFERENCE

- **Law No 6,404 of December 15, 1976:** provides for joint stock companies;
- **Brazilian Accounting Standard CFC/PA/NBC No 400 of November 21, 2019:** provides for Independence for audit and review work;
- **CVM Resolution No 23 of February 25, 2021:** provides for the registration and exercise of independent auditing activities in the securities market, defines the duties and responsibilities of the administrators of audited entities in their relationship with independent auditors;
- **ANS Normative Resolution No 532 of May 2, 2022:** provides for the parameters and procedures for economic and financial monitoring of private health care plan operators and strategic monitoring of the supplementary health care market; and
- **Brazilian Corporate Governance Code – Publicly-Held Companies (Interagent Working Group):** provides for good corporate governance practices.

## 4. DEFINITIONS

**ANS:** National Supplementary Health Agency.


**Independent Auditor:** person or company responsible under the terms of CVM Resolution No. 23 of February 25, 2021.

**CFC:** Federal Accounting Council.

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### PUBLIC

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**Audit Committee:** is the Company's Statutory Audit Committee.

**Board of Directors:** the Company's Board of Directors.

**CVM:** Brazilian Securities and Exchange Commission.

**Other services/extra audit services:** any other services provided by independent auditors other than Audit Services.

**Audit Services:** the provision of audit services for the Company's financial statements.

## 5. GUIDELINES

### 5.1. Structure

The Independent Auditors report to the Board of Directors through the Audit Committee, which is responsible for monitoring the quality, objectivity, effectiveness, and independence of the independent auditors' work.

During the performance of their work, the independent auditors shall report to the Company's management any potential risks identified in the operation and any other matters that ensure the objective of their work.

### 5.2. Hiring


Only independent audit firms that are duly registered and licensed with the regulatory authorities will be considered for the purpose of contracting financial statement audit services.

According to current legislation, Article 31 of CVM Resolution No. 23/2021, the contracted Independent Audit firm may not provide audit services for a period exceeding five (5) consecutive years, requiring a minimum Committee that operates on a permanent basis. In this case, the contracted Independent Audit firm may not provide audit services for a period exceeding ten (10) consecutive years.

According to this report, Independent Auditors may be hired for a minimum period of one (1) year, renewable consecutively for a maximum period of ten (10) years.

The Audit Committee shall be responsible for recommending to the Company's management which audit firm should be hired to provide independent audit services.

The re-hiring of the Independent Auditor shall also be preceded by a formal and documented assessment of its independence and performance.

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The Company shall not hire as an independent auditor any independent auditor who has provided internal audit services to the Company less than three (3) years ago.

### 5.3. Rotation

In order to comply with applicable regulations, the Company rotates the hiring of independent auditors who perform their work for a maximum period of up to five (5) years, requiring a minimum interval of three (3) fiscal years for their rehiring, or within a maximum period of ten (10) years, in accordance with the prerogative provided for in Article 31-A of CVM Resolution No 23/2021.

The Company obtains quotes and evaluations to hire a new independent auditor, maintaining the level of quality, objectivity, and independence in order to ensure the quality and transparency of the information disclosed to the market.

### 5.4. Other Services

The independent audit firm may, from time to time, be hired to perform other services within the Company, provided that:

- (i) these services do not impact their Independence in performing independent audit work or any other services for which they may be hired;
- (ii) they are submitted in advance to the Audit Committee and recommended by it; and
- (iii) these services are within the scope of their professional competence.


Non-audit services shall be provided for a fixed term, to the extent necessary to achieve the contracted scope.

The list of services prohibited to the independent auditor is found in Annex I of this document.

### 5.5. Hiring of Audit Team Members

The Company shall avoid hiring members of the team responsible for the independent audit of its financial statements for its staff at the management level or above.

In the event that the Company is interested in hiring a professional working in the independent audit team hired for the period, the same shall be evaluated by the Audit Committee, which shall be responsible for analyzing the possible impacts of this measure and shall observe possible and eventual losses in the process of preparing and reviewing the Company's financial statements.

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When hiring is recommended by the Audit Committee, the matter shall be reported to the Board of Directors.

## 6. VALIDITY

This Policy shall come into force on the date of its publication and shall be reviewed periodically, being subject to change or update whenever necessary.

## 7. APPROVAL

This Policy has been approved by the Board of Directors and will be disclosed to the market in accordance with applicable and current regulations.

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## APPENDIX I – LIST OF SERVICES PROHIBITED TO THE INDEPENDENT AUDITOR

- I – Organizational restructuring Advisory services;
- II – Company valuation, except for valuation at book value;
- III – Revaluation of assets;
- IV – Determination of values for the purpose of establishing provisions or technical reserves and provisions for contingencies;
- V – Tax planning;
- VI – Restructuring of accounting, information, and internal control systems;
- VII – Issuance of reports, opinions (such as *second opinion*), or documents for non-monetary contribution purposes, including for *impairment* determination;
- VIII – Internal audit;
- IX – Actuarial audit;
- X – Any other product or service that influences or may influence the decisions made by the management of the audited institution.