

## **ODONTOPREV S.A.**

Corporate Taxpayer's ID (CNPJ) No. 58.119.199/0001-51  
Company Registry (NIRE) 35.300.156.668  
PUBLICLY-HELD COMPANY

### **CHARTER OF THE AUDIT COMMITTEE**

This charter establishes the composition, functioning and powers of the Audit Committee ("Committee") of Odontoprev S.A. ("Company"), organized in accordance with Article 27 of the Company's Bylaws.

#### **I – Characteristics and Composition**

**1.** The Committee is an independent permanent advisory body to the Board of Directors, with operational independence and its own budget approved by the Board of Directors, intended to cover the costs of its operation.

**2.** The Committee reports to the Board of Directors and is made up of at least three (3) members, at least one (1) of whom is an independent director, and at least one (1) of whom must have recognized experience in corporate accounting matters, elected and dismissible by the Board of Directors, to serve a term of office of one (1) year.

**2.1.** The role of Committee member is non-delegable.

**2.2.** The Committee members must meet the requirements described in Article 147 of Law 6,404/76 and should, preferably, have expertise in accounting, auditing and financial management.

**2.3.** The Committee will have a Coordinator who will be chosen by the Committee members.

**2.3.1.** The Committee Coordinator is responsible for:

- i) convening and coordinating Committee meetings, communicating the agenda to the other members and appointing the secretary of each meeting, who will not necessarily be a member of the Committee;
- ii) resolving points of order raised at meetings;
- iii) counting the votes and announcing the result;
- iv) signing the Committee's mails;
- v) allowing, with the knowledge of other members, the attendance of other people at Committee meetings;
- vi) requesting books, documents and processes, as well as requesting information necessary for the performance of the Committee's roles;
- vii) forwarding the Committee's resolutions to the appropriate person;

viii) representing the Committee in acts within its competence; and  
ix) complying with and enforcing this Charter and the legislation that regulates the functioning of the Committee.

**2.3.1.1.** The Coordinator may delegate to the Company's management the task of convening members and invitees to Committee meetings.

**2.4.** In the event of a vacancy in the Committee, within thirty (30) days, the Board of Directors will decide on the election of a substitute member or maintenance of the composition, provided that the conditions in item 2 above are observed.

**3.** The following persons cannot be elected as Committee members:

- i) a person who, in the last twelve months, was (a) an executive officer of the Company; (b) a technical manager, officer, manager, supervisor or any other employee with a management role, of the team involved in the Company's independent audit work; and
- ii) spouses or lineal or collateral relatives or by affinity up to second degree of kinship of the person referred to in item "i" above.

**4.** The members of the Advisory Committees to the Board of Directors are remunerated for effective participation in meetings. The remuneration value per meeting is defined by the Board of Directors, respecting the budget limits and the amount fixed by the Annual General Meeting, supported by market research, and any change, before being implemented, must be approved by the Board of Directors.

## **II – Functioning**

**5.** The Committee will meet whenever necessary, but at least bi-monthly, by its own decision or at the request of any of its members, so that the accounting information is always assessed prior to its disclosure.

**5.1.** The Committee may meet jointly or individually with the Company's Executive Board, any member of the executive board, the Fiscal Council, independent auditors, internal auditors and other members of the Company's management to resolve on the Company's disclosures and verify compliance with its recommendations or the clarification of its inquiries, as well as to discuss all matters deemed relevant.

**5.2.** Whenever convened, the Committee will attend meetings of the Board of Directors to provide clarifications and report on its work.

**5.3.** Calls for Committee meetings must be made in writing, at least five (5) days before the date of the meeting, and are considered valid when i) delivered in person; or ii) transmitted and confirmed by e-mail, facsimile or telegram; or iii) sent by mail

with acknowledgment of receipt, addressed to the address provided by each Committee member.

**5.4.** The call notice for the meetings shall include the agenda to be discussed, with a list of all the documents previously distributed to the directors and those that, already distributed, have not been discussed or approved at previous meetings.

**5.5.** In cases of urgency as recognized by the attendees, documents not included in the agenda may be submitted for discussion and voting, in which case the above requirement will be waived.

**5.6.** The meetings will be held at the Company's registered office or at another place previously agreed and communicated to its members.

**5.7.** The quorum for the installation of any Committee meeting, on first call, is at least two of its members, with even partial participation via telephone or videoconference counting as attendance.

**5.8.** Committee members who attend a meeting by telephone or videoconference may vote, provided they do so at the time of the meeting and confirm their vote no more than two (2) days after the meeting is held, by mail delivered in person or sent by post, with acknowledgment of receipt, or by email from the member attending in such formats.

**5.9.** The Committee will always resolve by a simple majority vote.

**5.10.** In the possible absence of the Coordinator, the Committee meetings will be coordinated by another member, chosen at the first Committee meeting after his/her leave, and who will not necessarily be his/her alternate.

**5.11.** The agenda at the meetings will be in the following order:

- i) verification of attendance;
- ii) election of secretary;
- iii) reading of the agenda;
- iv) presentation, discussion and voting on the matters on the agenda; and
- v) miscellaneous subjects.

**5.12.** The matters submitted for consideration by the Committee will be reported, in writing or verbally, by a previously designated member, chosen by the Coordinator, who may be advised by a person who is not a Committee member.

**5.13.** To discuss reports and opinions, the Coordinator will give the floor to other members who request it, and during the discussion they may:

- a) present, in writing, amendments or replacements to the conclusions of the opinions; and/or
- b) prepare verbal or written requests, requesting measures to investigate the matters under discussion.

**5.14.** In matters subject to ordinary meetings, the Committee members who do not consider themselves sufficiently informed may request to see the documents or postpone the discussion to the next meeting, as long as voting has not started.

**5.15.** The secretary of each meeting will draw up the respective minutes, indicating the date, place, time, names of participants, as well as a brief explanation of the work and decisions taken. Said minutes shall be signed by the Committee members who attended the meeting.

**5.16.** The Committee, through its Coordinator, will send a copy of its recommendations and opinions to the Company's management bodies.

### **III – Competence**

**6.** The competences of the Committee are to:

- a) Provide an opinion on the hiring and dismissal of independent audit services and those responsible for internal audit, internal controls and compliance;
- b) Evaluate the quarterly information, interim financial statements and financial statements;
- c) Monitor the activities of the Company's internal audit, internal controls and compliance departments;
- d) Evaluate and monitor the Company's risk exposures;
- e) Evaluate, monitor and recommend remediation or improvement of internal policies to the Company's Management, including the related-party transaction and risk management policies;
- f) Have means to receipt and treat information regarding the non-compliance of legal and normative provisions applicable to the Company, in addition to regulations and internal codes, including specific procedures for provider protection and confidentiality of information
- g) Oversee the audit services of the independent audit company, in order to evaluate their effectiveness and independence. It must also evaluate and discuss the independent audit company's annual work plan and forward it for consideration of the Board of Directors; and
- h) Analyze the independent audit company's proposals for extra-audit services, prohibiting those that could compromise the independence of those auditors.

**7.** The Committee may hire or request the hiring of external experts, and monitor this process, ensuring the integrity and confidentiality of the work.

**7.1.** The work of external consultants does not exempt the Committee from its responsibilities.

**8.** The Committee may meet with the Executive Board and other members of the Company's management to discuss matters related to the Committee's responsibilities; recommend improvements in the internal control environment and verify the implementation of recommendations made by independent auditors, by the Company's corporate governance departments and also those made by the Committee itself; as well as request documents and information necessary to perform its duties.

**9.** The Committee must report to the Board of Directors, at least quarterly, its activities, in addition to the activities carried out by internal audit.

**10.** The Committee must individually or jointly with the independent auditing company, or with those responsible for internal auditing, internal controls or compliance, timely and formally inform the Company's management bodies when there actually is or when there is evidence of: (i) non-compliance with legal and regulatory standards, which puts the continuity of the Company's business at risk; (ii) fraud of any amount perpetrated by the Company's management; (iii) relevant fraud perpetrated by employees or third parties; and (iv) errors that result in material inaccuracies in its accounting and financial statements.

**11.** Internal control reports issued by the independent audit company will be provided annually to the Committee on the compliance of the procedures applied with law and regulations.

**12.** In the year ending December 31, the Committee will prepare the "Opinion of the Audit Committee", in accordance with legal precepts, and the "Summary Report of the Audit Committee", covering the meetings held and the key topics discussed, and highlighting the recommendations made by the Committee to the Board of Directors.

**13.** The "Audit Committee Opinion" and the "Audit Committee Summary Report" will be published together with the Company's accounting and financial information.

**14.** Meet annually with the independent audit company and internal audit, without the attendance of the other members of the Company's management.

#### **IV – Miscellaneous Provisions**

**15.** In the event of incompatible contradiction between the terms of this Charter and the Company's Bylaws, the provisions of the latter shall prevail.

**16.** This Charter may be amended by resolution of the absolute majority of the Committee's members in a meeting validly convened and installed, subject to approval of the Board of Directors.

**17.** Omitted cases will be resolved by the votes of the majority of the Committee's members.