



POLICY FOR CONTRACTING INDEPENDENT AUDIT SERVICES AND EXTRA AUDIT SERVICES BY PADTEC HOLDING S.A.

1. Objective

This Policy for Contracting Independent Audit Services and Extra Audit Services by Padtec Holding S.A. aims to establish the conditions for hiring Independent Audit Services and/or Extra Audit Services by the Company, in compliance with the applicable legislation in force, in order to ensure that services that could compromise the independence of its External Audit are not contracted. With this, the Company seeks to ensure compliance with corporate governance standards and ensure transparency in the process of hiring its internal and external auditors.

This Policy is based on: (i) the Bylaws of the Company and its subsidiaries; (ii) the Company's Code of Ethics and Conduct; (iii) the Brazilian Corporation Law; (iv) the Brazilian Civil Code; (v) the B3's Novo Mercado Listing Rules; (vi) the CVM Instruction 308/1999; (vii) the CVM Instruction 381/2003; (viii) the IBGC Code of Best Corporate Governance Practices; and (ix) the Internal Regulations of the Audit Committee.

2. Scope

It applies to the hiring of Independent Audit Services and/or Extra Audit Services by the Company and must be observed by its Management, members of the Audit Committee and any area of the Company that is involved in the selection, hiring and/or payment processes of Independent Audit Services and Extra Audit Services.

3. Definitions

"Audit Committee" – is the Company's Audit Committee, transformed into a statutory body at the Annual and Extraordinary General Meeting held on March 31, 2021.

"B3" – is B3 S.A. – Brasil, Bolsa, Balcão

"Brazilian Civil Code" - is the Law No. 10.406 of January 10, 2002, as amended.

"Brazilian Corporation Law" - is the Law No. 6.404, dated December 15, 1976, as amended.

"CVM" - is the Brazilian Securities and Exchange Commission.

"Company" – is Padtec Holding S.A. and its subsidiaries.

"External Audit" – is the independent auditor registered with CVM and hired by the Company to audit its quarterly and annual financial statements as established in CVM Instruction 308/1999.



"Extra Audit Services" – correspond to additional services that the Company may contract with its independent auditor that are not directly related to the audit of its financial statements.

"IBGC" – is the Brazilian Corporate Governance Institute.

"Management" – are the members of the Company's Board of Directors and Executive Board.

"Independent Audit Services" - correspond to the audit of the Company's financial statements, quarterly and annually, by an independent auditor registered with CVM, as established in CVM Instruction 308/1999, with the issuance of a report on the adequate equity and financial representation of the Company, results and changes in equity, prepared in accordance with Brazilian legislation, guidelines issued by CVM, accounting practices adopted in Brazil pursuant to the Accounting Pronouncements Committee (Comitê de Pronunciamentos Contábeis or CPC) and international financial reporting standards (IFRS) issued by the IASB.

"Policy" – means this "Policy for Contracting Independent Audit Services and Extra Audit Services of Padtec Holding S.A.".

4. Hiring Independent Audit Services

For the execution of Independent Audit Services, the Company will hire a duly registered legal entity that meets the rules established by CVM.

The hiring, compensation or replacement of the External Audit must be recommended for deliberation by the Board of Directors by the Audit Committee and any change in the External Audit must be communicated to the market within the term and under the terms provided for in current legislation and CVM regulations.

The External Audit cannot be hired for a period exceeding 5 (five) consecutive years, requiring a minimum interval of 3 (three) years for its rehiring. The Company may formalize a contract with the External Audit for the entire period or part of the contracted period, provided that there is a termination clause at any time established in the contract entered into between the parties. The Company will not hire as an External Audit anyone who has provided internal audit services for Padtec Holding S.A. or its subsidiaries for less than 3 (three) years.

The Audit Committee will know, discuss and monitor the planning and scope of the work to be carried out by the External Audit, which will also be responsible for formally evaluating the work carried out. The Controllership area must work with the External Audit, providing all the information requested from the Company and intermediating the relationship with the other areas.

Those firms that, during their performance in the Company, present breaches of the rules of the Brazilian Federal Accounting Council regarding independence may not perform Independent Audit Services.

5. Hiring Extra Audit Services

Any proposal for hiring the Company's External Audit, or any party related to the External Audit, to provide Extra Audit Services must be submitted for analysis by the Audit Committee, which will issue its opinion on such proposal (risks of compromising the independence of the contract, budget and amounts involved, etc.) and will forward the matter for deliberation by the Board of Directors.

Extra Audit Services providers that could compromise the independence of the External Audit or that are outside the scope of its professional competence will not be contracted.

Pursuant to CVM Instruction 308/1999, below are examples of consulting services that can characterize the loss of objectivity and independence of the External Audit:

- assistance to organizational restructuring;
- firms assessment;
- asset revaluation;
- determination of amounts for the purpose of setting up technical reserves or reserves and provisions for contingencies;
- tax planning;
- remodeling of accounting, information and internal control systems; or
- any other product or service that influences or may influence the decisions taken by the management of the audited institution.

The Company must notify any hiring of its External Auditors to perform Extra Audit Services within the term and under the terms provided for in current legislation and CVM regulations, in particular CVM Instruction 381/2003.

The Company will only hire, for the performance of Extra Audit Services without the need to observe the loss of objectivity and independence established in CVM Instruction 308/1999, those companies whose contracts to act as External Audit of Padtec Holding S.A. or its controlled companies have been terminated at least twelve (12) months before the respective contracting for the performance of Extra Audit Services.

6. Final Provisions

This Policy takes effect on the date of its approval and will remain in force for an indefinite period, until it is changed and/or revoked.

Any changes or revisions to this Policy must be submitted to the Company's Board of Directors.

This Policy was approved at the Company's Board of Directors Meeting held on October 28, 2021.