
POLICY ON RELATED-PARTY TRANSACTIONS

UNICASA INDÚSTRIA DE MÓVEIS S.A.

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5, 2021.

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UNICASA INDÚSTRIA DE MÓVEIS S.A.

POLICY ON RELATED-PARTY TRANSACTIONS

1. PURPOSE

1.1 This Policy on Related-Party Transactions sets forth the rules and procedures to be followed by Unicasa Indústria de Móveis S.A. and its Management so as to ensure that any decisions involving related parties and cases with potential conflict of interests are taken with full independence and transparency, bearing in mind the interests of Unicasa and its shareholders. This Policy was formulated based on the laws in force, especially Federal Law 6,404/76, as amended (“Brazilian Corporations Law”), the rules and regulations of the Company, the Securities and Exchange Commission of Brazil (“CVM”) and B3 S.A. – Brasil, Bolsa, Balcão (“B3”).

1.2 Any questions concerning the provisions herein must be clarified with the Investor Relations Officer or the person designated by them.

2. TARGET PUBLIC

2.1 This Policy applies to Unicasa and its subsidiaries, as well as to all employees, managers and associated corporations of the Company.

3. RESPONSIBILITIES

3.1 This Policy defines the responsibilities ascribed to the areas and departments of Unicasa according to the rules set forth herein.

4. RULES

4.1 Definition of related parties

The Company uses by the guidelines provided by Technical Pronouncement CPC 05 and subsequent amendments, issued by the Accounting Pronouncements Committee (CPC) and approved by CVM in Resolution 642 of October 7, 2010, which addresses disclosures about Related Parties.

For the purposes of this Policy, the following are considered “Related Parties” to the Company:

1. A person or close member of their family who:
 1. has full or shared control over the Company;
 2. has significant influence over the Company; or,
 3. is a member of the key management personnel of the Company or its parent company.

2. An entity in any of the following situations:
 1. is a member of the same business group as the Company;
 2. the entity / Company is an associate or joint venture of the Company / entity or another entity in the same business group;
 3. the entity and the Company are joint ventures of a third entity;
 4. the entity / Company is a joint venture of a third party;
 5. the entity and the Company / entity are associate companies of this third entity;
 6. is fully or jointly controlled by a person identified in item (1); or
 7. a person identified in item (1) exerts significant influence over the entity or is a member of said entity's key management personnel.

4.1.1. Close Family Members: close family members are those who can be expected to exert influence or be influenced by the person in the business dealings of such members with the organization and include:

1. the children, spouse or partner of the person;
2. the children of the spouse or partner of the person; and
3. dependents of the person, their spouse or partner.

4.2 Definitions of Market Conditions, Arm's Length Basis, Related Transactions and Related-Party Transactions.

4.2.1. Market conditions: are conditions that, during negotiations, comply with the principles of competitiveness (prices and conditions of services are compatible with those practiced in the market); compliance (adherence of the services provided to the contractual terms and responsibilities followed by the Company, as well as to adequate information security controls); equity (establishment of mechanisms that prevent discrimination or privileges and practices that ensure that insider information or business opportunities are not used for personal or third-party benefits); and transparency (adequate disclosure of the terms agreed, their proper application and effects on the financial statements of the Company). Negotiations between Related Parties must follow the same principles and procedures that guide Unicasa's negotiations with independent parties.

4.2.2. Arm's length basis: Arm's length transactions are those with fixed and set prices, in which the parties are aware of their future effects and can thus foresee the advantages and burdens, which are usually equal and fair as they establish the proportionality between the rights and obligations of the parties. Legal transactions and actions between Related Parties must strictly follow the arm's length basis, without disproportionately burdening the parties. The arm's length basis will be assessed by analyzing the compatibility of the economic and financial clauses set forth in the respective legal document with other legal transactions and actions carried out in the market.

4.2.3. Related Transactions: Related Transactions are similar transactions with a logical relationship between each other by virtue of their purpose or the parties involved, such as:

1. transactions of continued duration that involve regular provision of services, provided the amounts involved are already known when signing the agreement; and
2. subsequent transactions arising from the first transaction already carried out, provided it had established the main conditions, including the amounts involved.

4.2.4. Related-Party Transactions: Related-Party Transactions are characterized by the transfer of resources, services or obligations between Related Parties, regardless whether or not there is a value provided for the transaction or any kind of payment.

4.3. Formalization of Related-Party Transactions.

4.3.1. Related-Party Transactions, as defined herein, must comply with the following conditions:

1. transactions must meet the Market Conditions and in accordance with this Policy and also with other practices adopted by the Company's Management, such as guidelines set forth in the Code of Conduct and other policies of the Company;
2. transactions must be in written agreements, which specify the main characteristics and conditions such as, but not limited to name of the parties, total price, unit price, deadlines, guarantees, payment of taxes and fees, obtaining licenses, conditions for rescission and others. Said characteristics must also expressly include the Company's right to terminate any subsequent Related-Party Transaction, under conditions equivalent to those available in agreements with non-related parties;
3. the transactions must be clearly disclosed in the financial statements of Unicasa as per the materiality criteria established in the accounting standards;
4. transactions related to the continued provision of services must have a maximum term of three (3) years and may be renewed after a fresh assessment of market conditions and supply alternatives by third parties deemed non-related parties;
5. the transactions must be approved, in compliance with the requirements of this Policy and the laws in force, with the Manager who may have characterized probable

conflict of interest abstaining from participating (issuing opinion, suggesting, influencing or deliberating);

6. the transactions must be approved as follows: by the Chief Financial Officer in case of transactions equivalent to up to 1% of Shareholders' Equity, by the Statutory Board of Executive Officers for transactions more than 1% and less than 5% of Shareholders' Equity, or by the Board of Directors for transactions exceeding 5% of Shareholders' Equity, as defined in item "s" of Article 22 of the Bylaws of the Company;
7. Pursuant to Article 156 of Brazilian Corporations Law, executive officers with impediment must record in the minutes the nature and extent of their interest, if present in the meeting, or inform in advance the other executive officers of their absence from the meeting due to said impediment.

4.4. Governance Structure and Responsibilities for Related-Party Transactions.

4.4.1. The following rules must be observed in all Related-Party Transactions with Unicasa:

1. Identifying the transaction as a Related-Party Transaction is the responsibility of the management of the area that is conducting the negotiation, which is also responsible for promptly informing the Controllership of the Company about the transaction and proving compliance with this Policy. The Controllership department will forward the transaction to the body responsible for authorization pursuant to item 4.3.1.
2. Said body must verify the characteristics, conditions and benefits of said transaction for Unicasa, provide its opinion with its recommendation for approval or rejection of the transaction, and, when necessary, submit it to the competent management body for approval;
3. The opinion of said body must also be forwarded to the Audit Committee and Fiscal Council, when established, for information purposes;
4. The transactions must be submitted to the competent management body together with:
 1. comparative table of prices and conditions after technical comparison with other market quotations, whenever feasible, in order to comply with item 4.3.1.
 2. reasons that ensure they were conducted at an arm's length basis;
 3. justification for conducting the transaction with the Related Party and not with third parties;
 4. type of relationship with the Related Party;
 5. information on any previously existing related transactions; and
 6. benefits expected by the Company and by the Related Party.

4.4.2. The rules in this item will not apply to the following cases:

1. transactions between the Company and its direct and indirect subsidiaries, except in cases in which the direct or indirect controlling shareholders of the issuer, its managers or their related persons hold interest of over one percent (1%) in the subsidiary; and
2. transactions between the direct and indirect subsidiaries of the Company, except in cases in which the direct or indirect controlling shareholders of the issuer, its managers or their related persons hold interest of over one percent (1%) in the subsidiary;

4.4.3. If the amounts involved in transactions with a certain related party reach in a year, individually or jointly, an amount equal to or greater than five percent (5%) of the shareholders' equity of the Company, the same must first be approved by the Board of Directors in accordance with article 22, item "s" of the Bylaws of the company and disclosed pursuant to Annex 30-XXXIII of CVM Instruction 480/09, as amended.

4.5. Impediment

4.5.1. The Company Management must respect the ordinary process flow for negotiations, analysis and approval of transactions within Unicasa and must refrain from any interventions that influence the hiring of Related Parties in violation of such flow.

4.5.2. In situations in which the decision-making process of the Company involves a person or entity characterized as a Related Party as per of this Policy for discussing and/or deliberating on a certain transaction, the same must declare himself/herself impeded, explaining their involvement in the transaction, providing details of the transaction and the parties involved, clearly and transparently identifying their potential conflict of interests, which must be specified in the document of the competent body that deliberates on the transaction.

4.5.3. In cases where the Chief Financial Officer is impeded or at least two executive officers declare themselves impeded, the decision on the transaction must be forwarded to the immediately higher body, as defined in item 4.3.1.

4.6. Disclosure Obligation

4.6.1. Pursuant to article 247 of Federal Law 6,404/76, CVM Resolution 642/10 and Annex 30-XXXIII of CVM Instruction 480/09, as amended, the Company must disclose Related-Party Transactions, providing details sufficient to identify the Related Parties, their relationship with the Company, the purpose and key terms and conditions of the transaction and any essential or not strictly commutative conditions inherent to the transactions in question, thus giving the

shareholders of the Company the possibility of inspecting and monitoring the actions of Unicasa's management.

4.6.2. Such information must be disclosed clearly and precisely in the notes to the Financial Statements of the Company in accordance with the applicable accounting principles. Apart from such disclosure, the Company must also disclose Transactions with Related Parties to the market, especially with regard to the additional requirements of quarterly periodical information (ITR), also in the Reference Form and as determined by CVM Instruction 480/09 and CVM Deliberation 642/10.

4.7. Prohibited Transactions

4.7.1. Transactions between Related Parties are prohibited in the following cases:

1. conducted under conditions that are evidently not market conditions;
2. grant of loans, provision of surety, guarantee or advances to controlling shareholders, managers of the Company and other related parties as defined in this Policy;
3. agreements for the provision of services by the Company (contractor) with Related Parties (clients) that (a) are not services usually offered to the Company's clients, or (b) involve unjustifiable or disproportionate compensation in terms of generating value for the Company; or
4. corporate restructuring processes that do not ensure equitable treatment to all shareholders of the Company.

5. CODE OF CONDUCT

Apart from the rules in this Policy, employees and managers of Unicasa must observe the guidelines in the Code of Conduct and other policies of the Company while conducting Transactions with Related Parties.

6. PENALTIES

Violations of this Policy will be investigated by the Audit Committee (if established) and reported to the Board of Directors of the Company, which will take the appropriate measures and also alert that certain actions may constitute a crime, subjecting the perpetrators to penalties established in applicable laws.

7. POLICY UPDATES

Communications between Committee members and other advisors, if any, must be made confidentially. This Policy was approved by the Board of Directors of the Company on August 5, 2021.