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**CHARTER OF THE AUDIT COMMITTEE**

**UNICASA INDÚSTRIA DE MÓVEIS S.A.**

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Approved at the Board of  
Directors Meeting held on  
December 13, 2021.

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## CHARTER OF THE AUDIT COMMITTEE

### 1. PURPOSE

**1.1** This Charter (“**Charter**”) governs the procedures for the functioning of the Audit Committee (“**Committee**”) of Unicasa Indústria de Móveis S.A. (“**Unicasa**” or “**Company**”), as well as its relationship with the Board of Directors and other corporate bodies of the Company.

### 2. AUTHORITY

**2.1** The Audit Committee (“**Committee**”) of Unicasa Indústria de Móveis S.A. (“**Unicasa**” or “**Company**”) is an internal, permanent and non-statutory advisory body, reporting directly to the Board of Directors and subject to applicable laws and regulations and to this Charter (“**Charter**”), responsible for analyzing matters under its authority, pursuant to the following.

**2.1** The Audit Committee’s responsibilities include, among others, the following:

- I. Issue a substantiated opinion about contracting and terminating independent audit services;
- II. Evaluate the quarterly financial information, as well as interim and annual financial statements;
- III. Evaluate and supervise the activities of internal audit, as well as the internal controls, risks and compliance area of the Company;
- IV. Evaluate and monitor the Company’s risk exposure, managing it in accordance with Unicasa’s Risk Management Policy;
- V. Evaluate, monitor and recommend to the management, corrections or improvements to the Company’s internal policies, including the policy on related-party transactions; and
- VI. Establish mechanisms for the receipt and treatment of information about noncompliance with the legal and normative provisions applicable to the company, in addition to the internal regulations and codes, including the estimate of specific procedures for protecting the provider and the confidentiality of the information.

**2.3** The Audit Committee must report its activities on a quarterly basis to the Board of Directors by providing a written and summarized report. The minutes of the Board meeting must be disclosed, mentioning said report.

**2.4** The Company must annually disclose to its shareholders and the market the summarized report of the Audit Committee including the meetings held and the main topics discussed, pointing out the recommendations made by the Audit Committee to the Board of Directors.

### 3. FUNCTIONING OF THE COMMITTEE

**3.1** The Committee has operational autonomy and its own budget, approved by the Board of Directors, intended to cover expenses incurred with its activities.

**3.2** Being an advisory body to the Board of Directors, the Audit Committee's decisions are non-binding recommendations to the Board of Directors and, as such, must be accompanied by analysis backing said decision.

**3.3** The Committee acts independently in relation to the Board of Executive Officers of the Company.

**3.4** Members of the Audit Committee are subject to the Code of Conduct of the Company, its Bylaws and all other charters, as applicable.

**3.5** Annually, the Audit Committee will approve a calendar of activities for the corresponding fiscal year.

**3.6** The Committee may, within the budget approved by the Board of Directors, hire specialists and external consultants to analyze and discuss matters under its responsibility, while ensuring the integrity and confidentiality of such work.

**3.7** The work of external consultants will not exempt the Audit Committee from its responsibilities.

#### **4. COMPOSITION OF THE COMMITTEE**

**4.1** The Committee will have at least three (3) and not more than five (5) members, designated by the Board of Directors, who may have their alternate members. At least one (1) member must be an independent member of the Board of Directors of the Company, as defined in B3's Novo Mercado Regulations, and at least one (1) of the Committee members must have, without limitation, (i) recognized and proven experience in accounting matters, more specifically corporate accounting, (ii) specific knowledge of Federal Law 6,404, as amended ("Brazilian Corporations Law"), as well as CVM and B3 regulations, as applicable; (iii) specific knowledge of the rules of the Accounting Pronouncements Committee (CPC); (iv) experience in analyzing complex financial statements, especially those of publicly-held companies; and (v) broad experience in accounting audit of publicly-held companies, pursuant to the regulations of the Securities and Exchange Commission of Brazil ("CVM"), and the same member may have both characteristics.

**4.2** The functions of a Committee member cannot be delegated and must be exercised exclusively by the members elected, in accordance with the duties of loyalty and diligence applicable to managers as established in the Brazilian Corporations Law, avoiding any situations of conflict that may affect the interests of the Company and its shareholders.

**4.3** The executive officers of the Company, its subsidiaries, its controlling shareholder, associate companies or companies under common control cannot be members of the Audit Committee of the Company.

## **5. TERM OF OFFICE, VACANCY AND COMPENSATION**

**5.1** The Committee members will be elected by the Board of Directors for a term of office of two (2) years, with reelection allowed for successive terms, subject to CVM rules and this Charter.

**5.2** Irrespective of the two-year term, the Board of Directors may remove any member of the Committee at any time.

**5.3** In case of vacancy in the Committee, the Board of Directors will elect a substitute member within ninety (90) days.

**5.4** The Committee members will be compensated for their participation and/or coordination in the Committee as resolved by the Board of Directors.

## **6. DUTIES AND RESPONSIBILITIES**

**6.1** During their term of office, Members of the Audit Committee:

- I. Must perform their duties observing any legal requirements of loyalty and diligence, observing any legal limitations, contributing to protect the interests of the Company and of its shareholders, indistinctively, as well as avoiding any situation of conflict that may affect the interests of the Company;
- II. During the meetings, any member may request and examine, individually, all corporate documents deemed necessary to perform his or her duties, and may take notes and make observations, which will be discussed and deliberated in the respective meetings. Requests for corporate documents must be submitted to the management bodies of the Company, with due justification and sufficiently in advance;
- III. The documents can be examined only within the premises of Unicasa in (i) Farroupilha, Rio Grande do Sul, and (ii) Sobral, Ceará, and copying, photographing or reproduction of any nature is strictly forbidden;
- IV. Any documents and information that have not been made public pursuant to law but which were made available to the Audit Committee by the management of the Company must be kept confidential in order to safeguard the interests of the Company, its shareholders and the Market, and must not be disclosed to third parties. Any Audit Committee member who fails to comply herewith will be held liable;
- V. Audit Committee members may request information and/or clarifications on the businesses of the Company, provided such information is related to their oversight duties, the requests have grounds and are submitted to the management and/or external auditors of the Company, upon record of receipt;
- VI. Observe the annual calendar of corporate events of the Company, disclosed on its website and made available on the CVM system, particularly the dates of Meetings of the Board of Directors, Board of Executive Officers, Shareholders Meetings and earnings releases, and adjust the calendar of meetings of the Audit Committee and issue of its report and/or Summarized Report so as not to delay or hamper other events of the Company; and
- VII. Comply with this Charter.

## **7. COORDINATOR**

**7.1** The Board of Directors will choose one of its members to be the Coordinator of the Committee.

**7.2** Following are the duties of the Committee Coordinator:

- I. Ensure proper functioning and performance of the body;
- II. Ensure the effectiveness of the monitoring and evaluation system, by the Committee or its members, of matters under the Committee's responsibility;
- III. Propose the annual calendar of meetings;
- IV. Organize and coordinate the agenda of meetings after consulting other members of the Committee and Board of Directors, and ensure that the information necessary for discussing the matters on the agenda be promptly provided to Committee members;
- V. Call, hold and preside over Committee meetings and designate a Secretary of the Meeting, who will prepare the minutes of meetings;
- VI. Invite, on behalf of the Committee, any participants in meetings, as applicable;
- VII. Represent the Committee in its dealings with the Board of Directors and Board of Executive Officers of the Company and other bodies and entities, signing, whenever required, letters, invitations and reports addressed to them;
- VIII. Meet with the Board of Directors at least quarterly, accompanied by other members of the Committee, if deemed necessary;
- IX. Attend the Annual Shareholders Meeting of the Company accompanied by other members of the Committee, if deemed necessary;
- X. Submit the Committee's recommendations to the Chairman of the Board of Directors and/or Chief Executive Officer of the Company; and
- XI. Comply and ensure compliance with this Charter.

**7.3** In the absence or temporary impediment of the Coordinator, they may be replaced by a member appointed by the Committee itself by a simple majority of its members.

## **8. COMMITTEE MEETINGS**

**8.1** The Audit Committee will ordinarily meet at least quarterly or extraordinarily whenever called by the Committee Coordinator or upon written request from any member of the Committee.

**8.2** The meetings may be called by sending an electronic message with notice of receipt at least five (5) days in advance, except in urgent cases, at the discretion of the Coordinator, two (2) members of the Committee, the Chairman of the Board of Directors or the Chief Executive Officer of the Company. In any situation, the call notice must specify the date, time and agenda of the meeting.

**8.3** Irrespective of the formalities established in this Charter, any meeting attended by all members of the Committee in person or in the manner established in this Charter will be deemed regular.

**8.4** Committee meetings will preferably be held at the administrative office of Unicasa in Farroupilha, Rio Grande do Sul.

**8.5** Meetings may be held via conference call or videoconference and may be recorded when requested. Such participation will be deemed as having attended it in person. In this case, Committee members who participate remotely may cast their vote, on the date of the meeting, via electronic message and/or digital signature on the respective minutes.

**8.6** Committee meetings must be held with the presence of the majority of members.

**8.7** If the quorum of at least two (2) members is not attained, a new meeting will be called and must be held with any quorum, according to the urgency of the matter to be discussed.

**8.8** The Committee may invite to its meetings, executive officers, internal and external employees of the Company, as well as any others who possess relevant information or whose field of work is related to the matters on the agenda.

**8.9** Recommendations, opinions and reports of the Audit Committee will be approved by majority vote of members attending the respective meetings.

**8.10** The matters, guidelines, discussions, recommendations and opinions of the Audit Committee will be recorded in the minutes of its meetings, which will be prepared and signed by the Audit Committee members in attendance and must include the highlights of discussions, list of attendees, justified absences, measures requested and any differences of opinion among members.

**8.11** The coordinator of the Audit Committee will be responsible for preparing the minutes, maintaining the book of minutes, calling the meetings, submitting the agenda and performing other administrative tasks.

**8.12** The supporting documents of meetings will be filed at the head office of the Company.

## **9. GENERAL PROVISIONS**

**9.1** This Charter may be amended only by a resolution of the Board of Directors or changes in applicable laws, the Bylaws, regulatory frameworks of capital markets or the corporate governance system of the Company.

**9.2** Matters not covered by this Charter and doubts about interpretation of this Charter will be decided at a meeting of the Board of Directors.

**9.3** This Charter will take effect on the date the first Audit Committee is set up, which will occur on or before the first Shareholders Meeting that approves the Financial Statements of fiscal year 2021, and will be observed immediately by the Company, its executive officers, directors and members of advisory committees.