

AUDIT COMMITTEE INTERNAL REGULATION

Chapter I –Object

Art. 1 - This Internal Regulation rules the operation of the Audit Committee (Coaud or Committee) in compliance with Banco do Brasil's Bylaws, current legislation, the Board of Director's decisions and the good corporate governance practices.

Chapter II –Concepts, Composition and Duties

Art. 2 - The Coaud is a collegiate body that reports to the Board of Directors and is intended to assist that Board regarding the exercise of its audit and supervision duties.

Sole paragraph – The Coaud will also exercise its duties and responsibilities before companies controlled by Banco do Brasil that have adopted the single Audit Committee regime.

Art. 3 - The Coaud works permanently, pursuant to the prerogatives, duties and charges provided for in the applicable laws and regulation, composed of at least three and not more than five effective members, mostly independent members, for a 3-year mandate, not simultaneous for each member, being permitted one single re-election, complying with the following conditions:

I. up to 1/3 (one third) of the members of Coaud may be re-elected for a term of three years mandate;

II. the other members of Coaud may be re-elected for a term of two years mandate.

Paragraph 1 - The members of Coaud shall be elected and dismissed by the Board of Directors and shall comply with the minimum conditions of eligibility and the prohibitions for the exercise of the function set out in the Bank's Appointment and Succession Policy and in the applicable rules, as well as the provisions of these Rules, Banco do Brasil's Bylaws, and to the following criteria:

I. at least one member shall be chosen among those appointed by the Board of Directors elected by minority shareholders;

II. the other members will be chosen by the Board of Directors appointed by Federal Government;

III. at least one member shall have proven knowledge in the areas of corporate accounting and auditing;

IV. at least one member shall be an independent Board Member, as defined in the legislation and in the Novo Mercado Listing Regulation of B3 (Brasil, Bolsa, Balcão), including in this condition the Board members elected by minority shareholders.

Paragraph 2 - The same member may accumulate the characteristics referred to in paragraph 1, items III and IV, of this article.

Paragraph 3 - The Coaud member may only participate in the Audit Committee again after a minimum period of 3 (three) years has lapsed since the end of the previous mandate.

Paragraph 4 –The role of Coaud member is not delegable.

Paragraph 5 - At the end of their term of office, former Coaud members are subject to the same impediments provided for by the Executive Board in paragraph 7 of article 24 of the Bylaws, observing with the paragraphs 8 to 13 of the same article.

Art. 4 - The following constitute impediments to exercise the Coaud member duties, in addition to those provided for the article 13 of Banco do Brasil's Bylaw:

I – Be or have been in the last 12 months:

a) Member of the Board of Executive Officers of Banco do Brasil or of the Board of its Associated Companies;

b) Staff member of Banco do Brasil or its Associated Companies;

c) Responsible technician, executive officer, managers, supervisor or any other member holding managerial position of the team involved in the auditing works in Banco do Brasil;

d) Member of the Supervisory Board of Banco do Brasil or its Associated Companies; and

e) Hold effective office or duty at the Federal Government.

II – Be spouse or relative in direct line, collateral line and by affinity, until second degree, of the individuals mentioned in subparagraphs “a” and “c” of clause I;

III – Hold effective office or duty at the Federal Government;

IV – Earn any kind of remuneration paid by the Banco do Brasil or its Associated Companies other than that related to their offices as Coaud members.

Art. 5° - Following are the Coaud duties, in addition to others provided for pertinent laws, applicable regulations and in the Banco do Brasil's Bylaws:

I – Define the operational rules for its activities and submit them for approval by the Board of Directors;

II – Review financial statements, including explanatory notes, management and independent auditor's reports, prior to publication;

III – Evaluate the effectiveness of the internal control systems of Banco do Brasil;

IV – Evaluate the effectiveness of the independent and internal audits, checking compliance to applicable legal and normative provisions, besides internal regulations and codes;

V – Opine, to the Board of Directors, the entity to be hired to deliver independent audit services, and the replacement of the provider of these services whenever it is deemed necessary;

VI – Evaluate the Annual Plan of Internal Audit (PAINT), the Annual Report on Internal Audit Activities (RAINT), the Labor Agreement, the budget and proposals to define duties and regulation of the Internal Audit work;

VII – Evaluate the Internal Audit Regulation;

VIII – Evaluate the adequacy of the structure and budget of the Internal Audit in relation to the performance of its duties, publishing the result of that evaluation in the Summary of the Audit Committee Report;

IX – Evaluate and monitor, synergistically with the Risk and Capital Committee, the exposures to risk of Banco do Brasil and its controlled companies that adopted the single Audit Committee regime;

X – Evaluate and recommend, if applicable, the correction or refinement of policies, practices and procedures identified in the sphere of its duties;

XI – Evaluate the compliance by the Board of Executive Officers with the recommendations made by the Coaud and the independent or internal auditors;

XII – Evaluate the reports on the activities carried out by the integrity area and the reports for the Board of Directors that deal with integrity, indications of illegality, , compliance, anti-money laundering, combating the financing of terrorism, and internal control systems;

XIII – Evaluate the reasonability of the baseline parameters for actuarial calculations, and the actuarial output of the benefits plans supported by the closed complementary welfare entities sponsored by Banco do Brasil;

XIV – Define and disseminate procedures to receive and handle with information about non-compliance with legal and regulatory instruments applicable to Banco do Brasil, in addition to internal regulations and codes including the provision of specific procedures to protect the provider, such as anonymity and ensure the information confidentiality.

XV – Inform the Board of Directors and the Brazilian Central Bank, no longer than three business days after being aware of existence or evidence of error or fraud represented by:

- a) Non-compliance with the legal rules and regulations that put the Banco do Brasil's continuity at risk;
- b) Fraud of any amount committed by any Banco do Brasil's statutory leader;
- c) Relevant frauds committed by employees of Banco do Brasil or third parties;
- d) Errors that might result in relevant misrepresentations in Banco do Brasil's accounting statements.

XVI – Review the reports on the Ombudsman activities on the base dates of June 30, December 31 and whenever any relevant occurrence is identified;

XVII – Be aware of the result of the Brazilian Central Bank's verifications;

XVIII – Propose to the Board of Directors the constitution of Audit Committee at Associated Companies, whenever it deems necessary, observing the legal requirements;

XIX – Evaluate and inform the Board of Directors any possible divergences between the independent audit and the Board of Executive Officers regarding the accounting statements and financial reports;

XX– Evaluate and monitor, along with the management and the internal audit area, the adequacy of transactions with related parties;

XXI - Evaluate and comment on proposals involving transactions with related parties submitted to the Board of Directors' resolution;

XXII – Follow up, through periodic reports and meetings, the Bank's internal control activities;

XXIII – Monitor the quality of the information and measurements disclosed by Banco do Brasil.

XXIV – Comply with other duties defined by the Board of Directors and by the Brazilian Central Bank.

Sole paragraph – The Coaud members have full autonomy to perform their duties and should keep the confidentiality of the information received.

Art. 6º - By the end of the semesters ending on June 30 and December 31, the Coaud must prepare a document named Audit Committee Report, comprising at least the following information:

I – Activities performed in the scope of its duties carried out over the period;

II – Evaluation of the effectiveness of the internal control systems with evidence of any deficiency found;

III – Description of the recommendations made to the Board of Executive Officers, providing evidence of those which were not accepted and its respective justifications;

IV – Evaluation of the effectiveness of independent and internal audits including the verification of compliance with the applicable legal and regulatory provisions, in addition to internal regulations and codes, evidencing any deficiency found;

V – Evaluation of the quality of the financial statements related to the respective periods, with emphasis on the application of accounting practices adopted in Brazil, and on the compliance with the rules issued by the Brazilian Central Bank, evidencing any deficiency found.

Paragraph 1 - The Coaud will maintain the Audit Committee Report at the disposal of the Board of Directors and the Brazilian Central Bank, for at least five years after from its constitution.

Paragraph 2 - The Coaud will provide to the Administration a summary of the Audit Committee Report for publication jointly with the semi-annual and annual

financial statements, highlighting the main information contained in that document.

Paragraph 3 - For companies controlled by Banco do Brasil that adopt the single Audit Committee regime, and that are not subject to the provisions of National Monetary Council's (CMN) Resolution 3,198/2004, the Report referred to in the caput of this article may be prepared annually.

Paragraph 4 - The Coaud Report will be signed by all of its members.

Art. 7 – The Coaud may, in the scope of the duties assigned to it, use the work of experts.

Paragraph 1 – The use of experts' work does not waive the Coaud from its responsibilities.

Paragraph 2 – Banco do Brasil, in accordance with the competences and authority established, will adopt the necessary measures to meet the needs of the use of specialists identified by the Committee.

Art. 8 – The Coaud, at the request of any of your members, may ask clarification or information to the administrative bodies as required to perform its duties.

Art. 9 – The Coaud will have a Coordinator to be elected by the Board of Directors and that will be in charge of:

I – Calling and heading meetings;

II – Complying with and enforcing the provisions of this Regulation;

III – Approving the schedules and agendas of the meetings;

IV – Submitting to the Board of Directors and, whenever applicable, to other body or member of the Administration, the analyses, opinions and reports prepared by the Committee;

V – Inviting, on behalf of the Committee, the representatives of the Supervisory Board, of the Risks and Capital Committee, the Board of Executive Officers and other eventual attendants to the meetings;

VI – Recommending complementary rules required for the smooth work of the Committee;

VII – Carrying out other acts of technical or administrative nature necessary to perform their duties;

VIII - Authorizing the appreciation of matters not provided for in the meeting agenda;

IX - Promoting a favorable environment for debate;

Sole paragraph: In cases of absence or impediment of the Committee Coordinator, his attributions will be exercised by a substitute appointed by him.

Chapter III - Meetings and deliberations

Art. 10 – The Coaud will carry out its activities primarily through work meetings convened by its coordinator, to fulfill its duties.

Art. 11 – The Coaud will meet with the majority of its members:

I – Ordinarily, at least four times a month, on date, place and time established by the coordinator;

II – Quarterly, with the Executive Board, Internal Audit and Independent Audit;

III – With the Supervisory Board, Board of Directors and Risks and Capital Committee, upon request of these Collegiate bodies, to discuss policies, practices and procedures identified in their respective jurisdictions;

IV – Extraordinarily, convened by the coordinator, whenever any of the members deems it necessary, or upon request from Banco do Brasil's management.

Paragraph 1 - The Committee will record in the minutes the attendance and eventual absences of its members.

Paragraph 2 - The agenda of the meetings and the supporting documentation, whenever possible, will be made available in advance to the members of the Committee.

Paragraph 3 - The participation of Coaud in ordinary meetings of the Board of Directors demands the presence of:

- a)** its coordinator or, in case of justified absence, of a substitute appointed by him;
- b)** all members, when requested by the Board of Directors, except for justified absences.

Paragraph 4 - The following may be invited to attend the meetings of the Committee with no voting rights:

- a)** Members of the Supervisory Board and of the Risks and Capital Committee;
- b)** The incumbent and other representatives of the Internal Audit; and
- c)** Any member of the Executive Board of Officers or employees of the Bank.

Paragraph 5 - The minutes of the Coaud meetings will be published on Banco do Brasil's Investor Relations website, in the form of extracts, in order to preserve the disclosure of information that may jeopardize the Bank's legitimate interests, as defined by the Board of Directors.

Conflict of interests

Art. 12 - At the meetings of the Audit Committee, the member who is not independent in relation to the matter under analysis must express his conflict of interest or private interest, withdrawing from the meeting and returning only after the discussion has ended.

Paragraph 1 - If the caput of this article is not observed, any other person present at the meeting, whether a member or not, may manifest the conflict, if they are aware of it.

Paragraph 2 - In the event of the established in paragraph 1 of this article, the Coordinator of the Coaud or his substitute, after hearing the considerations of both parties, shall conduct the assessment, by the Committee, as to the existence, or not, of a conflict of interest.

Paragraph 3 - The result of the assessment referred to in the previous paragraph will be defined according to the opinion of the majority of Coaud members. In the event of a tie, the opinion of the Committee Coordinator or his substitute will prevail.

Paragraph 4 - If the Coaud members manifest themselves for the existence of a conflict, the conflicted member shall withdraw from the meeting, as established in the caput of this article.

Paragraph 5 - The assessment process referred to in this article must be recorded in the minutes.

Paragraph 6 - When the indication of a conflict of interest involves the Committee Coordinator or his substitute, their functions and responsibilities, with respect to what is established in paragraphs 2 and 3 of this article, shall be exercised by a member designated by the Committee.

Art. 13 – Decisions shall be made by majority vote of the members of the Committee.

Sole paragraph. Any divergent opinions must be recorded in the minutes and reported to the Board of Directors.

Chapter IV - Secretariat and Advisory

Art. 14 – The advisory, secretariat and administrative and logistical support will be provided by the Executive Secretariat, that is in charge of:

I – Advising the Committee in technical aspects related to the performance of its duties;

II – Preparing and making available the meeting's agenda at least in advance established by the Coordinator;

III – Serving as secretary to the meetings;

IV – Drafting the meetings minutes;

V – Organizing and safeguarding the documents related to the activities performed by the Committee, observing the confidentiality of the information;

VI – Take care of other activities necessary for the functioning of the Committee.

Paragraph 1 - In the impossibility of holding a meeting of the Coaud, the unit responsible for administrative support shall draw up a "Non-Accomplishment Term", containing the justifications.

Chapter V -General Provisions

Art. 15 – The budget for Coaud will be proposed by the Committee:

I. ordinarily, once a year, to be included in the Banco do Brasil's General Budget approved by the Board of Directors;

II. extraordinarily, at any time, to the Board of Directors, with the opinion of the Bank's corporate budget manager.

Art. 16 – The Committee members should promptly report to the Secretariat of the Board any change to the Company shareholding, under the conditions and manner defined by the Securities Commission (CVM), and as provided for the Policy of Trading with Banco do Brasil Securities.

Art. 17 - The members of the Committee, in addition to observing the legal duties inherent to the position, must guide their conduct by high ethical standards, as well as observe and encourage good corporate governance practices, and must maintain strict secrecy of any relevant information related to the Bank, until it is officially disclosed to the market.

Art. 18 - The remuneration of the members of the Audit Committee, to be defined by the General Meeting of Shareholders, will be compatible with the work plan approved by the Board of Directors, provided that:

I - the remuneration of the members of the Committee will not be higher than the average fee received by the Officers;

II - in the case of public servants, their remuneration for participating in the Audit Committee will be subject to the provisions established in the relevant legislation and regulations;

III - the member of the Audit Committee who is also a member of the Board of Directors shall only receive compensation from the Audit Committee.

Art. 19 – Omissions relating to this Regulation will be submitted to the Board of Directors.

Approved by the Board of Directors on October 8th, 2021