

CHARTER OF THE COMMITTEE OF FINANCE, AUDIT, GOVERNANCE AND RELATED PARTIES OF MULTIPLUS S.A.

This present Charter ("Charter"), drawn up in accordance with the Bylaws of Multiplus S.A. ("Company"), is intended to establish all the procedures to be observed by the Committee of Finance, Audit, Governance and Related Parties ("Committee"), a permanent Advisory Committee to be installed upon resolution by the Board of Directors.

It is incumbent upon the Board of Directors to resolve on the scope, composition, compensation and functioning of this Committee, as well as on any amendments to this Charter.

1. RESPONSIBILITIES

1.1. The Committee of Finance, Audit, Governance and Related Parties will conduct its activities in accordance with the rules established in this Charter, and its operations are purely advisory in nature. It will issue suggestions and opinions to be analyzed by the Board of Directors.

1.2. In the finance area, the purpose of the Committee is to issue recommendations to the Board of Directors on strategies to be adopted by the Company related to financial management, ensuring the review of the financial statements and related information disclosed to the market, as well as, to issue recommendations on investment and financing proposals, in accordance with the Company's current policies and regulations.

1.3. In the audit area, the Committee's mission is to ensure the execution of internal and external audit processes, mechanisms and controls related to risk management and the coherence of financial policies with the strategic guidelines and risk profile of the business. The Company's Internal Audit reports to this Committee.

1.4. This Committee is also responsible for monitoring the Company's corporate governance system, supervising the evolution of best practices and proposing adjustments and improvements, whenever necessary.

1.5. Regarding operations with Related Parties, as defined by the Related Party Transactions Policy, the Committee must analyze proposals and present its decisions to the Board of Directors in all the matters involving these operations. If the Committee issues an unfavorable opinion, these matters can be only approved by a unanimous decision of the Board of Directors.

2. COMPOSITION

2.1. The hereby instituted permanent Committee shall consist of three (3) members, the majority of whom independent Board members of the Company, as defined by the Novo Mercado listing regulations of the BM&F BOVESPA, elected by the Board of Directors, who may be removed from office with or without cause by the Board of Directors at any time. They are elected for a term of office of two (2) years, simultaneous with the term of office of the term of the Board of Directors, re-election being allowed. In

case of resignation of any Committee member, the Board of Directors will appoint a new substitute member within sixty (60) days. The Committee may rely on the participation of financial experts with proven experience, who must undertake to preserve the confidentiality of the information they are given access to before they join the Committee.

At least one of the members of the Committee must have certified specialization in accounting, audit or finance.

3. OPERATING RULES

3.1 The Committee shall meet ordinarily every two months and extraordinarily when requested by the Board of Directors. Annually, the Committee shall prepare an operation plan for the year and report to the Board of Directors. The minimum quorum to call the meeting to order and issue resolutions shall be two (2) members.

3.2 The secretary of the Committee, appointed by its members, shall register in the minutes the main facts occurred, matters dealt with and resolution taken. These minutes will be submitted to the Board of Directors, which will decide if it is necessary to distribute them to the executive officers and other possible interested parties. The secretary is also responsible for filing all the minutes of the meetings at a safe place.

3.3 Third parties and employees are allowed to take part in the Committee's meetings provided that their participation is necessary for the Committee's works. They shall not take part in the recommendations issued by the Committee. The Committee may also require the assistance of external auditors.

4. FUNCTIONS

4.1 The Committee has the following functions, among others that may be assigned thereto by the Board of Directors:

- (i) To analyze the Company's financial statements;
- (ii) To discuss and recommend the approval of the Company's annual budget proposed by the Board of Executive Officers;
- (iii) To monitor the budget and compliance with the targets defined for the Company and responsibility areas;
- (iv) To monitor the development of the Company's financial indicators, especially cash flow and cash position;
- (v) To recommend to the Board of Directors the approval of investments higher than scope of the Board of Executive Officers;
- (vi) To monitor the capital structure, indebtedness and cost.
- (vii) To evaluate and recommend the Company's risk policy and to define acceptable risk levels.
- (viii) To guarantee that the development of reliable internal control mechanisms by the Board of Executive Officers;
- (ix) To approve the annual audit plan;

- (x) To supervise audit works and evaluate the implementation of recommendations by the internal and external audits and the Committee;
- (xi) To approve the engagement of independent auditors, the scope of their services and their fees;
- (xii) To constantly evaluate the existence of factors that may jeopardize the auditors' independence, require recertification in this matter from the auditors and, if necessary, propose the substitution of the contracted auditors to the Board of Directors;
- (xiii) To promote and monitor the adoption of best corporate governance practices and the effectiveness of these processes and propose changes and improvements whenever necessary;
- (xiv) To request, whenever necessary to evaluate transactions between Related Parties, an independent evaluation by a specialized firm to verify and, if necessary, review the terms and conditions of the proposal and its compliance with market conditions and practices;
- (xv) To mandatorily analyze the proposals and to present its decisions to the Board of Directors on all the matters involving transactions with Related Parties. If the Committee issues an unfavorable opinion, these matters can be only approved by a unanimous decision of the Board of Directors.

4.2 The Committee shall interact with the contracted independent auditors in order to discuss and remain informed about the following matters:

- (i) Change or maintenance of accounting principles and criteria;
- (ii) Use of reserves and provisions;
- (iii) Relevant estimates and judgment criteria used during the preparation of financial statements;
- (iv) Risk valuation methods and their results;
- (v) Changes in the audit scope;
- (vi) Risk valuation, defining the areas with the highest risk;
- (vii) Deficiencies in internal control mechanisms;
- (viii) Eventual cases of disagreement with the Board of Executive Officers;
- (ix) Fraud possibilities;
- (x) Knowledge of any illegal acts;
- (xi) Impacts of external factors (economic, regulatory and industry) on the financial reports and the audit processes;
- (xii) Transparency in the disclosure of financial information; and
- (xiii) The Company's relationship with third parties, especially in relation to their competence and independence, obtaining opinions on the work presented by them.

5. GENERAL PROVISIONS

5.1. This present Charter is in force as of the date of its approval by the Board of Directors and it revokes any other prior rules and procedures.

5.2. The Committee members shall be totally independent while exercising their responsibilities, and preserve the confidentiality of the information received from the Company.
