

**INTERNAL REGULATION OF THE AUDIT COMMITTEE OF BRISANET
SERVIÇOS DE TELECOMUNICAÇÕES S.A.**

**CHAPTER I
PURPOSE, MISSION AND SCOPE**

Article 1. The Audit Committee of Brisanet Serviços de Telecomunicações S.A. ("**Company**" and "**Audit Committee**", respectively) is an advisory body directly linked to the Company's Board of Directors, of a permanent nature, subject to these Internal Regulations ("**Regulations**"), to the provisions of the Company's bylaws ("**Bylaws**") and to the applicable legislation and regulations.

Paragraph 1. The Board of Directors may request that the Audit Committee previously analyze specific matters within its competence.

Paragraph 2. The Audit Committee's deliberations are merely recommendations and do not bind with the Board of Directors.

Article 2. It is the exclusive responsibility of the Board of Directors to define the risk profile, granting the elected members of the Audit Committee the respective management of the Audit Committee, always in accordance with the rules and definitions of the Bylaws and these Regulations.

Article 3. Without prejudice to other responsibilities assigned to it by the Bylaws, the Board of Directors of the Company, and the corporate policies approved by the Board of Directors of the Company, the Audit Committee, as an advisory and support body to the Board of Directors, shall have the following duties and responsibilities:

- (i) to give an opinion on the hiring and dismissal of the Company's independent auditors for the preparation of independent external audits or for any other service;
- (ii) to monitor and supervise the activities of: (a) the Company's independent auditors, in order to assess: (1) their independence; (2) the quality of the services provided; and (3) the adequacy of the services provided to the Company's needs; (b) the Company's Risks and Internal Controls area; (c) the Company's Internal Audit area; and (d) the area responsible for preparing the Company's financial statements;
- (iii) to monitor the quality and integrity of: (a) the Company's internal control mechanisms; (b) the Company's quarterly information, interim balance sheets and financial statements; and (c) the information and measurements disclosed on the basis of adjusted accounting data and non-accounting data that add elements not provided for in the structure of the Company's usual financial statement reports;
- (iv) to assess and monitor the Company's risk exposures, and may even request detailed information on policies and procedures relating to: (a) the remuneration of the Company's management; (b) the use of the Company's assets; and (c) expenses incurred on behalf of the Company;
- (v) to evaluate and monitor, in conjunction with management and the Company's Internal Audit department, the adequacy of transactions with related parties carried out by the Company and their respective disclosure, in accordance with the terms of the Company's Policy on Transactions with Related Parties and Other Situations Involving Conflicts of Interest ("**Policy on Transactions with Related Parties**"); and to prepare a summary annual report, to be presented together with the financial statements, describing: (a) its activities, the results and conclusions achieved, and the recommendations made; and (b) any situations in

which there is a significant disagreement between the Company's management, the Company's independent auditors and the Audit Committee in relation to the Company's financial statements;

- (vi) to evaluate, monitor and recommend the correction or improvement of the Company's internal policies, including the Related Party Transactions Policy; and
- (vii) to have the means to receive and deal with complaints and information, including confidential information, about non-compliance with legal provisions and regulations applicable to the Company, as well as internal regulations and codes, including matters related to the scope of the Audit Committee's activities, including specific procedures to protect the provider and the confidentiality of information.

Article 4. In addition to the duties set forth in the previous article, the Audit Committee must:

- (i) to watch over the Company's interests within the scope of its attributions;
- (ii) to maintain an impartial and skeptical attitude in the exercise of their activities and, above all, in relation to the estimates of the financial statements and the management of the Company.

Article 5. To perform its duties, the Audit Committee will have operational autonomy and an annual budget allocation, within limits approved by the Board of Directors, to conduct or determine the conduct of consultations, evaluations and investigations within the scope of its activities, including hiring and using independent external experts.

Article 6°. Any member of the Audit Committee who identifies a conflict of interest in relation to any matter dealt with must abstain from participating in the decisions referred to and must declare himself/herself barred.

Article 7°. Any member in office of the Audit Committee shall have the right to individually request and examine books and other corporate documents, and may make notes and observations, which shall be discussed and deliberated at the respective meetings, provided that such books and documents refer to matters within the Audit Committee's competence, pursuant to article 3 of these Rules of Procedure.

Paragraph 1. The examination of documents will only be allowed at the Company's headquarters and upon previous request.

Paragraph 2. Requests for information or clarification on corporate business on the initiative of any member of the Audit Committee should be presented to the Company's management bodies, by means of a request signed by the Audit Committee Coordinator

CHAPTER II COMPOSITION AND OPERATION

Article 8. The Audit Committee will be composed of at least three (3) members, elected and dismissible by the Board of Directors for a mandate of ten (10) years, reelection being permitted, considering that:

- (i) at least 1 (one) of them must be an independent board member of the Company;
- (ii) at least 1 (one) of them must have recognized experience in corporate accounting matters; and
- (iii) the same member may accumulate the two characteristics provided for in clauses (i) and (ii) above.

Paragraph 1. The participation of directors of the Company, its subsidiaries, parent

company, affiliates, or entities under common control, whether direct or indirect, as members of the Audit Committee is prohibited.

Paragraph 2. The independence of the member who occupies, jointly, the position of member of the Audit Committee must be proven as per the Company's policies and regulations, as well as the applicable legislation, observing, furthermore, the provisions of the Novo Mercado regulations of B3 S.A. - Brasil, Bolsa, Balcão.

Paragraph 3°. To fulfill the requirement of recognized experience in matters of corporate accounting referred to in the caput of this article, the member of the Audit Committee must have:

- (a) knowledge of generally accepted accounting principles and financial statements;
- (b) the ability to evaluate the application of these principles in relation to the main accounting estimates;
- (c) expertise in preparing, auditing, analyzing or evaluating financial statements that are comparable in scope and complexity to the ones of the Company;
- (d) educational background compatible with the knowledge of corporate accounting required for the activities of the Audit Committee; and
- (e) knowledge of internal controls and corporate accounting procedures

Paragraph 4°. Compliance with the requirements set forth in paragraph 3 above must be proven by means of documentation kept at the Company's headquarters for a period of five (5) years as from the last day of the term of office of the Audit Committee member.

Paragraph 5°. The duties of the Audit Committee members are non-delegable and must be exercised in compliance with the duties of loyalty and diligence, as well as avoiding any situations of conflict that might affect the interests of the Company and its shareholders.

Paragraph 6°. The members of the Audit Committee must meet the requirements set forth in article 147 of Law 6404 of December 15, 1976, as amended, and will take office upon signing the applicable term of investiture, wherein the requirements for filling the position will be declared.

Paragraph 7°. The Audit Committee may make use of an independent company, with proven experience in acting as internal auditor to develop the evaluation, verification and onsite monitoring work together with the Company's areas and departments, in addition to other activities that the Audit Committee deems necessary.

Paragraph 8°. The members of the Audit Committee must, for the most part, be considered independent members, and in order to fulfill the requirement of independence, the members of the Audit Committee (i) may not be, or have been, in the last five (5) years (a) a director or employee of the Company, its parent company, subsidiary, affiliate or company under common control, whether direct or indirect; or (b) partner, technical manager or member of the work team of the Company's independent auditors; and (ii) may not be the spouse, relative in a straight line or collateral line, up to the third degree, or by affinity, up to the second degree, of the persons mentioned in item (i) above.

Paragraph 9°. Having served a term for any period, members of the Audit Committee may only rejoin the body after a minimum of three (3) years have passed from the end of their term.

Article 9. the event of absence or temporary impediment of a member of the Audit Committee, the absent member must indicate, among the other members of the Board of Directors, the one who will replace him/her. In the event of a vacancy, the Coordinator of the Audit Committee or,

in his absence, any other member of the Audit Committee, will ask the Chairman and other members of the Board of Directors to call a meeting of the Board of Directors within seven (7) days of the date of the communication, for the election of a new member of the Audit Committee to complete the term of office of the member whose position has become vacant

Article 10. The Board of Directors will elect, from among the members of the Audit Committee, a Coordinator, who will be responsible for representing, organizing and coordinating the committee's activities

Paragraph 1. The Coordinator of the Audit Committee is responsible for:

- (i) convening subject to the provisions of Article 11 below, installing and presiding over the meetings of the Audit Committee;
- (ii) representing the Audit Committee in its relations with the Board of Directors, the Company's Executive Board and its internal and external auditors, internal bodies and committees, signing, when necessary, the correspondences, invitations and reports addressed to them;
- (iii) inviting any eventual participants to meetings of the Audit Committee on behalf of the Audit Committee; and
- (iv) observing and enforcing these Regulations by all other members of the Audit Committee.

Paragraph 2. The Coordinator of the Audit Committee, accompanied by other members of the Audit Committee, should, when necessary or convenient:

- (i) meet with the Board of Directors, when convened at least quarterly, to report on the activities of the Audit Committee, among other matters that may be pertinent; and
- (ii) attend the Company's Annual General Meeting.

Paragraph 3. In order to comply with the provisions of paragraph 2, item (i) above, should the Coordinator of the Audit Committee not be convened by the Board of Directors for meetings at least quarterly, the coordinator shall send, ten (10) days prior to the end of such term, a meeting request addressed to all members of the Board of Directors in order to comply with such periodicity.

CHAPTER III AUDIT COMMITTEE MEETINGS

Article 11. The Audit Committee shall meet ordinarily at least bi-monthly, or extraordinarily whenever necessary so that the accounting information is always assessed prior to its disclosure, when convened by the Coordinator, by the Chairman of the Board of Directors or by two members of the Board of Directors acting jointly, or at the written request of any member of the Audit Committee:

Sole Paragraph. The meetings of the Audit Committee may be convened by any member of the Audit Committee when the Coordinator does not respond, within 3 (three) calendar days, as of the receipt of such request, to the convening request presented by such member.

Article 12. The meetings of the Audit Committee will be convened as follows:

- (i) at least 3 (three) business days prior to the date of each meeting;
- (ii) in writing, via e-mail or letter, both with return receipt;

- (iii) with information on the place, date, time and agenda of the meeting; and
- (iv) with all the documents that will be subject to deliberation.

Article 13. The meetings of the Audit Committee shall be held in the presence of the majority of the members of the Audit Committee. In the absence of the minimum quorum, the Coordinator of the Audit Committee, the Chairman of the Board of Directors or two members of the Board of Directors acting jointly, shall convene a new meeting, which shall be held with any quorum, according to the urgency required for the matter to be dealt with.

Paragraph 1. The call may be waived whenever all members of the Audit Committee are present at the meeting, or by prior written agreement of the absent members.

Paragraph 2. The Audit Committee meetings may be held in person or remotely by means of a conference call system, videoconference or any other means of communication that allows the identification of the Audit Committee member and simultaneous communication with all other persons attending the meeting. In this case, the Audit Committee members will be considered present at the meeting and must subsequently sign the corresponding minutes.

Paragraph 3. In the event of matters requiring urgent consideration, the Coordinator of the Audit Committee, the Chairman of the Board of Directors or two members of the Board of Directors acting jointly, at their sole discretion, may call a meeting of the Audit Committee at a shorter notice than that described in article 12, such meeting being considered valid and effective for all purposes, provided that the quorum for the convening of the meeting is observed.

Article 14. The recommendations, opinions, and reports of the Audit Committee will be approved by a majority vote of the members present at the respective meetings.

Sole Paragraph. The agenda of the meetings will be prepared by the governance secretariat or the Audit Committee Coordinator, by the Chairman of the Board of Directors or by the members of the Board of Directors who convened the meeting, and the other members of the Audit Committee may suggest and request additional matters to be considered by the Audit Committee.

Article 15. The Audit Committee may call members of the Board of Directors, officers, internal and external collaborators of the Company, as well as any other persons that may have relevant information or whose matters on the agenda are pertinent to their area of expertise, to attend its meetings

Article 16. The matters, orientations, discussions, recommendations and opinions of the Audit Committee will be recorded in the minutes of its meetings, which will be signed by the members present, and must contain the relevant points of discussion, the list of those present, mention of justified absences, the measures requested and any points of disagreement among members.

Sole Paragraph. Copies of the minutes of the Audit Committee meetings will be sent to all members of the Company's Board of Directors and the documents supporting the meetings will be filed at the Company's headquarters.

CHAPTER IV GENERAL PROVISIONS

Article 17. The cases not covered by these Regulations will be resolved in meetings of the Board of Directors, and it is up to the Board of Directors to settle any existing doubts.

Article 18. These Regulations shall be constantly reviewed whether to ensure the continuous

improvement of corporate governance practices or due to changes in the bylaws, legislation, or other regulations, and shall be revised and modified by resolution of the majority of the members of the Board of Directors.

Article 19. The provisions of the Code of Ethics, the Policy on Related-Party Transactions, the Policy for Trading Securities and the Disclosure Policy of Relevant Act and/or Fact, as well as the provisions of all other policies and internal rules of the Company, apply to the members of the Audit Committee.

* * *

This is a free translation of the Internal Regulation of the Audit Committee of Brisanet Serviços de Telecomunicações S.A.