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	INSTITUTIONAL POLICY	
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TITLE: ACCOUNTING STANDARDS COMPLIANCE POLICY		

REVIEW HISTORY					
REV	DESCRIPTION	CREATED	CHECK	APPROV.	DATE
0	First issue	JMMA	FACA	LFCT	JUNE/2024

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1. PURPOSE

The accounting standards compliance policy sets out the principles and guidelines that Intertechne Consultores S.A. should follow to ensure the integrity, accuracy and transparency of its accounting and financial reporting.

The purpose of this policy is to ensure that all financial transactions are recorded in accordance with generally accepted accounting principles and any other applicable regulatory requirements.

2. LEGAL AND REGULATORY COMPLIANCE

Intertechne Consultores S.A. is committed to complying with all applicable laws, regulations and accounting standards in all jurisdictions in which it operates. This includes, but is not limited to, compliance with international accounting standards (IFRS), as well as accounting practices adopted in Brazil, which comprise the provisions of Law No. 6404/76, as amended by Laws No. 11.638/07 and No. 11.941/09 and by the pronouncements, interpretations and guidelines issued by the Brazilian Accounting Standard (NBC).

3. RESPONSIBILITIES OF THE RELATED PARTIES

3.1. EXECUTIVE BOARD


The executive board is responsible for establishing the company's culture of compliance and ethics, demonstrating leadership and ongoing support for proper accounting practices.

3.2. FINANCIAL BOARD

The Finance Board is responsible for ensuring that all financial transactions are recorded accurately and in a timely manner, in accordance with the appropriate accounting principles. Implementing effective internal controls to mitigate the risk of errors or fraud. Periodically review accounting processes and internal controls to ensure their effectiveness and compliance.

3.3. AUDIT

Intertechne Consultores S.A. should be audited by an independent company at the close of each calendar year to verify compliance of the financial reports with the applicable accounting standards and to provide a legal opinion on their accuracy and completeness. The internal audit is responsible for verifying and monitoring contracts with third parties, carrying out a systematic analysis of processes, monitoring delivery flows compared to the relevant contractual forecasts for these services.

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4. COMMUNICATION AND DISSEMINATION

Intertechne Consultores S.A. undertakes to disclose financial information in a clear and transparent manner, providing adequate explanations of the accounting policies used and any significant changes in the annual financial reports, which will be published annually on the company's website and in a widely circulated newspaper.

5. REVIEW AND UPDATE

This policy should be reviewed periodically to ensure its continued effectiveness and compliance with any changes in accounting standards or applicable regulations. Significant changes must be communicated to all relevant employees and documented as necessary.