



POLICY FOR HIRING INDEPENDENT AUDITORS



PURPOSE

The Ambipar Participações e Empreendimentos S.A. Policy for Hiring Independent Auditors contains the procedures to be followed in the process of hiring Independent External Audit services.

RULES FOR HIRING INDEPENDENT AUDITING

Independent auditing services must be contracted for a period of two years, and the contract may be renewed for up to five consecutive years, aiming to meet the needs of third parties on the accuracy of the information disclosed: review of quarterly information, audit of financial statements, and audit of internal controls.

The Company's policy for hiring services not related to external auditing from the independent auditors is based on principles that ensure the independence of an independent auditor.

These principles are in accordance with internationally accepted principles, and consist of the following:

- (a) auditors cannot audit their own work
- (b) auditors cannot hold managerial duties for their client
- (c) auditors cannot promote the interests of their client
- (d) fees for services rendered by the audit firm not related to the external audit cannot exceed 5% of the total disbursed for said service (CVM Instruction No. 381/03)

The Board of Directors is responsible for choosing and dismissing the Company's independent auditors.

FINAL PROVISIONS

This Policy shall enter into effect on the date of its approval by the Board of Directors and will remain in force for an indefinite period, until the competent body decides otherwise.

The Company's Finance Department will update this Policy whenever necessary as a result of statutory or legislative changes, especially concerning CVM (Brazil's SEC) and B3 regulations regarding the Corporate Governance practices applicable to the Company.

AMBIPAR GROUP