

SER EDUCACIONAL S.A

Corporate Taxpayer's ID (CNPJ): 04.986.320/0001-13

Company Registry (NIRE): 26.3.0001679-6

(Publicly Held Company)

FINANCE COMMITTEE INTERNAL REGULATIONS

I – DEFINITION

These Internal Regulations, organized in accordance with the Bylaws of Ser Educacional S.A. ("Company"), establish the procedures to be followed by the Finance Committee, an advisory committee installed by resolution of the Board of Directors.

II – PURPOSE AND RESPONSABILITIES

Article 1 - The Finance Committee is an advisory body to the Board of Directors and its purpose is to supervise, analyze and issue an opinion on the operations and other matters of a financial nature and related to the capital market, as well as monitor the Company's financial planning and management, performance, indebtedness, cash flow, budget, investment plan and eventual acquisitions.

Paragraph One. As an advisory body to the Board of Directors, the resolutions of the Finance Committee constitute merely recommendations to the Board.

Paragraph Two. In carrying out its responsibilities, the Finance Committee will maintain an effective relationship with the Board of Directors, the Executive Board and the Fiscal Council, when installed.

Article 2. The Finance Committee's duties are to:

- a) Analyze, before the Board of Directors' resolution, the annual budgets and investment plans, as well as monitor their execution;
- b) Assist the Board of Directors in the analysis and supervision of the Company's performance and management reports and financial statements;
- c) Analyze the periodical reports submitted to the capital market regulatory bodies, as well as the correspondence exchanged with them;
- d) Propose recommendations to the Board of Directors on financial policies and relationship with the capital market;
- e) Monitor the Company's liquidity, cash flow and indebtedness;
- f) Analyze and propose funding operations and investments in the financial market;

- g) Analyze and propose the issue of shares and securities in the capital market;
- h) Monitor and analyze the Company's performance in comparison with other companies in the industry sector;
- i) Analyze and propose the optimization of the corporate and tax structures of the company's conglomerate;
- j) Collaborate with the Board of Directors in eventual mergers and acquisitions;
- k) Issue opinions on any other matters submitted by the Board of Directors.

III – COMPOSITION, REQUIREMENTS AND IMPEDIMENTS

Article 3 - The Board of Directors shall resolve on the installation, termination or modification of the Finance Committee as well as on amendments to these Internal Regulations ("Regulations").

Article 4 - The Finance Committee will report to the Board of Directors, acting independently of the Company's Executive Board and other committees.

Article 5 - The Finance Committee is a collegiate body and will be composed of up to three (3) internal or external members, of which at least one (1) must be an Independent Board Member, in accordance with Novo Mercado Regulations. The members of the Finance Committee shall be elected by the Board of Directors, for terms of office two (2) years, with reelection permitted.

Paragraph One - The Finance Committee members shall be elected during the first meeting of the Board of Directors held after the Company's Annual Shareholders' Meeting that elects the members of the Board of Directors.

Paragraph Two - The responsibilities as a Finance Committee member may not be delegated and must be faithfully and diligently exercised, while avoiding any conflicts of interest that may affect the interests of the Company and its shareholders.

Paragraph Three - The members shall act with maximum independence and objectivity, focusing on the best interests of the Company so that the Finance Committee can achieve its purpose.

Article 6 - At the first meeting to be held after the election of the Finance Committee members by the Board of Directors, said members will elect their Coordinator and Deputy Coordinator, whose terms of office shall coincide with the those of the Committee members.

Paragraph One – The Coordinator must be a member of the Board of Directors and shall have the following primary responsibilities:

- a) Call the Committee meetings;
- b) Evaluate and define the issues to be discussed at the meetings and include such matters on the agenda; and
- c) Coordinate the meetings.

Paragraph Two – In case of the temporary absence of the Committee Coordinator, the Deputy Coordinator will assume his or her duties during that period.

Paragraph Three – In the case of resignation, unjustified absence from more than two consecutive meetings or permanent impediment of the Committee Coordinator, the Deputy Coordinator shall assume the position of Coordinator until the next meeting, when a new Coordinator will be elected to serve during the remainder of the term of office of the Committee members, with the responsibility to call said meeting within ninety (90) days of the resignation, unjustified absence or impediment. If the Deputy Coordinator is also impeded from taking office, any member of the Finance Committee may call the meeting to elect the new Coordinator.

Article 7 - The Finance Committee shall meet ordinarily every three months and extraordinarily whenever called by the Coordinator or at the request of one of its members, with the meetings taking place in person, over the phone or via conference call.

Article 8 - A quorum of at least two (2) members is required for valid resolutions by the Finance Committee.

Sole Paragraph - In the absence of the minimum quorum established in the *caput* of this Article, the Coordinator shall call a new meeting, which must be held in accordance with the urgency required for the subject to be addressed.

Article 9 - Meetings of the Finance Committee shall be called through any written means (letters, e-mails, memos). The meetings will be valid, regardless of the call notice, if all of the members of the Committee are present.

Article 10 - The recommendations of the Finance Committee shall be made through a simple majority vote, excluding the votes of any members with conflicts of interest with the Company. In the event of a tie due to the absence of one of the members, an extraordinary meeting shall be called to consider the matter. To calculate the votes, each member of the Committee will be assigned one vote, with the dissenting member being able to register his or her vote in the minutes of the respective meeting.

Paragraph One - The recommendations of the Finance Committee members must be made based on the Company's interests; the members must be independent in relation to the matter being

recommended.

Paragraph Two - Third parties are allowed to participate in the meetings of the Finance Committee, provided that such participation is necessary for the joint work of the Committee and is approved by a simple majority of the members present in the meeting. Said third parties shall not participate in the recommendations issued by the Committee.

Article 11 - Minutes shall be kept of all the Finance Committee meetings, including the signatures of all of those present.

Article 12 - At the first meeting after its election, the Finance Committee will approve an annual schedule of its activities.

Article 13 - During the meetings, any participating member of the Finance Committee will have the right to request and examine, individually, any documents, with the ability to make notes and comments, which will be discussed and resolved at the respective meetings, provided that said documents refer to matters under the responsibility of the Committee.

Sole Paragraph - Document review will be permitted at the Company's headquarters.

Article 14 - The requests for information and/or clarifications about corporate business by any participating member of the Finance Committee must be presented to the Company's management bodies, through a written request from the Coordinator.

Article 15 - The responsibilities of the Finance Committee shall be exercised both within the Company and within other companies under its control.

Article 16 - Omitted cases of these Internal Regulations shall be resolved by the Board of Directors.