



# **CORPORATE ANTI-CORRUPTION POLICY**

**Accelerate your essence**

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## 1. OBJECTIVE

The purpose of this anti-corruption policy is to establish an Integrity Program and thus ensure the existence of an effective process aimed at preventing, detecting and combating acts related to corruption and administrative impropriety, directly or indirectly, in the company's environment or even outside it, but which may involve the organization's image. The Integrity Program is a system that aims to comply with the Brazilian Anti-Corruption Legislation and its regulations. The methodology for its structuring and operation will be based on the ISO/IEC37001:2017 standard, to streamline the identification, assessment, treatment and monitoring of the risks of acts of corruption on an ongoing basis.

## 2. TERMS AND DEFINITIONS

**Public Agent:** Brazilian or foreigner who holds a position in the Public Power - whether direct, indirect or foundational administration of any of the Powers of the Union, the States, the Federal District, the Municipalities, the Territory - even if temporarily or without remuneration, whether by election, appointment, designation, contracting or any other form of link, mandate, position, employment. The same applies to those who hold a position in a company incorporated into the public patrimony or in an entity for whose creation or funding the public treasury has contributed or contributes more than fifty percent of the assets or annual revenue, or in an entity that receives benefits or

tax or credit incentive from a public body.

**Senior Management:** The person or group of people who directs and controls an organization at the level of

**Employee:** Member of the Organization's workforce, regardless of the nature of the underlying legal relationship, considered in operational terms as an employee of the Qintess Group companies. Depending on the context, it may include the concept of Managers and refer to shareholders and quota holders of Qintess Group companies.

**Corruption:** The act offering or promising an undue advantage to a public official, in order to determine him or her to perform, omit or delay an act of office, as well as the act of requesting or receiving, for oneself or for others, directly or indirectly, even when out of office or before assuming it, but because of it, an undue advantage, or accepting a promise of such an advantage. Also considered as corruption, for the purposes of this Policy, are acts that constitute any offer or payment, directly or indirectly, an undue advantage to a public official or a person related to them, in accordance with the dictates of Law No. 12.846/2013.

**Qintess Integrity Framework:** Its purpose is to improve, develop and monitor the Integrity Program, consisting of the Integrity Council and the Executive Ethics Committee, whose duties are set out in the sub-items of this Policy.

**Manager:** Professionals in the Organization's companies with management powers and/or representation, such as Vice Presidents, Directors and equivalent.

**Qintess Group or Organization:** Group of established companies under Brazilian law that have a corporate relationship as an associate, controlling or controlled company with Qintess Holding S.A., including the operations of its head office and branches.

### 3. SCOPE

To establish the rules, mechanisms and procedures to be used to deal with the risks of acts of corruption in the Qintess Group's activities, thus applying, where applicable, to relationships and interactions, direct or indirect, between related parties acting on behalf of the organization and public agents.

Regarding geographical and organizational application, this policy applies to the companies and operating activities carried out by the Qintess Group in Brazil, including all its subsidiaries, branches and offices.

As for the target audience, this Policy applies to Senior Management, Vice Presidents, Managers and Employees, as well as to partners, suppliers and service providers, to the extent applicable and/or provided for in this Policy. It is also determined that this Policy will be reviewed for adequacy on an annual basis, allowing for changes during this period, whenever the Integrity Council deems it necessary.

### 4. ROLES AND RESPONSIBILITIES

#### 4.1 Top Management

- Enabling conditions and resources, assigning functions and preserving the proper performance of the anti-corruption compliance function and structure, with the relevant responsibility and authority; Decide on the parameters for the implementation and operation of the Integrity Program;
- Maintaining responsibility for the validity and relevance of this Policy, delegating its execution to the Integrity Council and the Executive Ethics Committee, under the terms of this Policy.

#### 4.2 Board of Integrity

- Supervising the organization's implementation and operation of the anti-corruption management system;
- Providing advice and guidance to the Executive Ethics Committee on the anti-corruption management system and issues relating to bribery;
- Ensure that the anti-corruption management system complies with the organization's anti-corruption policy;
- Report on the overall performance of the anti-corruption management system to Senior Management and other Compliance functions, as appropriate;
- Decide on periodic reports, clarifications and other communications submitted by the Executive Ethics Committee.

#### 4.3 Employees

- Respect the company's laws, policies, standards, procedures, INT-POL-002 - Code of Ethics and INT- POL-003 - Code of Conduct at Work.

#### 4.4 Executive Committee of Ethics

Directly and operationally responsible for managing the Integrity Program: Operate

- the Compliance Communication Channel;
- Draw up periodic reports on operations and work carried out, to be submitted to the Integrity Council;
- Conducting or coordinating the development of investigations, either with internal teams or from companies or third parties called in for this activity, drawing up the final report, which must be submitted to the Integrity Council; Carry out
- Compliance training;
- Periodically carry out critical analyses of the Program's guidelines and actions, preparing and submitting reports to the Integrity Council and, if deemed appropriate, to Senior Management. regular reviews of this analysis any suggestions for improving the system.

## 5. POLITICS

### 5.1 Guidelines for Gifts, Hospitality and Donations

The organization, aware of the risks that receiving or offering gifts, hospitality and donations could cause to the detriment of the company, since such acts of generosity could be perceived as acts of bribery, prohibits employees from making any payments of those advantages, hospitality, gifts and donations that could reasonably be perceived as an undue advantage.

- Without prejudice to the above, the offer and receipt of meals of up to R\$ 300.00 (three hundred reais) or gifts of up to R\$ 100.00 (one hundred reais), or a lower limit stipulated by the recipient's company or entity, are permitted as a courtesy, advertisement, regular publicity or on the occasion of special events or commemorative dates.
- In the event of receiving gifts worth more than the amount specified, the Employee will inform the Executive Ethics Committee, which will decide whether to keep or reallocate the gift.
- The offer of travel or hospitality to public officials, directly or through an entity or third party, must be approved by the hierarchical superior or Compliance body responsible for the public official.
- The offer of travel or hospitality, as well as any approval by the public official's hierarchical superior or responsible body, must be duly recorded and reported to the Executive Ethics Committee.
- It is forbidden any donations of electoral character, made directly by the

Organization or on its behalf by Employees and Managers, to candidates, coalitions or political parties.

## 5.2 Awareness, Training and Communication

. In order to disseminate and make employees aware of the culture of integrity, the Organization must provide appropriate and adequate training, addressing issues such as the terms of this Anti-Corruption Policy, INT-POL-002 - Code of Ethics and INT-POL-003 - Code of Conduct at Work, the risks of bribery and the damage caused by non-compliant practices, both for the Organization and for the Employee, as well as the hypotheses in which bribery may occur and how to recognize .

It should also address how employees should act in such cases, informing them of the existence of the Executive Integrity Committee to assist them and the availability of communication channels, based on anonymity, for clarifying doubts and submitting complaints.

- The Organization is aware that integrity training should be increased for those Employees who, due to their activities, have any interaction with public agents, which could facilitate the identification of situations in which offers, requests or payments of undue advantages and/or fraud may occur.

- In addition, the Organization will provide all Employees with the appropriate training, using digital means, and the content and workload will take into account the position held by the Employee and the risks generated by their hierarchical position in the Organization, and will be carried out at the frequency specified below:

- Basic training will be carried out when managers and employees are hired, including at least a presentation on the existence of INT-POL-002 - Code of Ethics and INT-POL-003 - Code of Conduct at Work and this Policy, their respective contents and also on maintenance of the Communication Channel and the duties of the Executive Ethics Committee;

At least once a year, general training sessions will be held for all employees and managers on INT-POL-002 - Code of Ethics, INT-POL-003 - Code of Conduct at Work and on this Policy, the Integrity Communication Channel and the activities of the Executive Ethics Committee;

- Specifically for the teams whose activities are identified as being more exposed to the risk of corruption, complementary training will be offered more regularly, identifying the required standards of integrity in a way that is concretely related to their operation;

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Communication on the precepts of this Policy and current legislation will be carried out on a regular basis, and the Organization may use bulletin boards, electronic messages, activation activities, among other tools aimed at engaging Employees and Managers;

Communication with employees must be clear and precise, as well as transparent and accessible to interested parties. The Executive Ethics Committee must be given easy access for anyone to report on the receipt of gifts, presents or hospitality not provided for in the contractual relationship.

- Employees will periodically receive a summary of this Policy with the most critical points, as assessed by the Executive Ethics Committee in accordance with the analysis of the impact of the related conduct, always including the disciplinary sanctions to be applied for non-compliance with each case pointed out.
- Business partners, clients and third parties who have a relationship with the company will be informed of the existence of the Anti-Corruption Policy and its terms when the documentation related to the contract being signed is sent, and if the Executive Ethics Committee deems that there is a need for training, this will be made available.
- They will also be informed of the existence of Data Protection and Information Security Policies, among others, and how to request them if necessary.

### 5.3 Information Documented

- To record all anti-corruption acts in the operationalization of its Integrity Program, the Organization will keep appropriate documented information as evidence of the methods and results applied under the system, with the aim of evaluating the performance of anti-corruption processes and actions, their efficiency and effectiveness.

Documented information can be in any format and in any medium and come from any source. It may refer to the management system, information created for the Organization to operationalize it, and evidence of results achieved. The collection of evidence will also pay special attention to those activities implemented as part of the treatment of high and very high risks and bribery.

#### 5.4 Monitoring

After the implementation of the Program by the organization, the Executive Integrity Committee will be directly responsible for monitoring all the Compliance activities carried out and will also document what will be monitored, the methods applied, when the activities will be evaluated and will regularly report the information obtained in the evaluations to the Integrity Council and, when it deems it pertinent, directly to Senior Management.

Monitoring should be measurable and allow for the comparison of parameters over time, and should include, among other aspects, the engagement and effectiveness of training and controls, situations analyzed as risky for the organization, and the level of the Compliance culture, constituting whenever possible a history of indicators, well as stipulating action plans for the correction and improvement of indicators.

#### 5.5 Auditing

- The company will collaborate when carrying out audits, whether internal or external, by providing the necessary documents and information to the auditors, which will be carried out at planned intervals by selected, competent and impartial auditors who will ensure that the results are reported to the integrity department and senior management.
- The internal audit of the system established in this Policy must, at least once a year, critically analyze the procedures and controls of the anti-corruption management system, considering any suspicion of bribery, violations of the policies and weaknesses of the organization and its Employees or business partners.
  - The Executive Ethics Committee will draw up an action plan to improve processes and actions, as indicated by internal or external audits of the Integrity Program, submitting it to the Integrity Council, which will monitor its execution.
  - The Organization shall replace the contractor on a regular basis, at least every five financial years responsible for providing independent external auditing services, with minimum interval of three financial years being required for them to be rehired.

## 5.6 Relations with Public Agents

- Any and all interaction with public agents must be guided by integrity, transparency and good practices, with a view to maintaining a business environment of free competition and free of corruption, always observing the parameters of Brazilian or foreign legislation, if applicable, especially with regard to the Bidding and Administrative Contracts Law (Law 14.133/2021), the Competition Law (Law 12.529/2011) and the Brazilian Anti-Corruption Law (Law .846/2013).  
The Organization will maintain a professional relationship with public officials, avoiding any type of informal interaction that does not allow for the necessary transparency and the recording of the agenda and/or content of the meeting or communication.
- In any event, any Employee, Manager or third party acting on behalf of or for the benefit of the Organization is prohibited:
  - Receiving, promising, offering and/or giving, directly or indirectly through third parties, any undue advantage, or that can be understood as such, such as payments, gifts or the transfer of anything of value, to a public official or any persons, natural or legal, linked to them, such as partners, companies, charitable institutions, NGOs, etc.
  - Financing, funding, sponsoring or in any way contributing to the commission of acts harmful to the Public Administration;
  - Using a representative to conceal or disguise their real interests or the identity of the beneficiaries of the acts carried out, to the detriment of the Public Administration;
  - Anti-competitive practices such as adjusting prices or dividing markets with potential competitors;
  - Practices that constitute or may be perceived as fraudulent or harmful to the Administration.

Brazilian or foreign public, in interactions of any nature with public agents, such as such as in licensing, inspection, bidding, contracting, extension, rebalancing or renewal of contracts with public entities.

### 5.6.1 Tenders and Contracts with Public Entities

- Every bidding procedure or direct contract with a public entity must undergo a Deal Review, a process outlined in document COM-PRO-002 - Deal Review Process, considering the provisions of instruction COM - IOP - 001 -006 - Deal Review Registration. Furthermore, it should be noted that:

It is strictly forbidden for any Employee, Manager or Third Party, acting on behalf of or for the benefit of the Organization, to collaborate with the drafting of public tenders or to offer any type undue advantage or privilege for obtaining information about public tenders; When participating in public tenders, employees must comply with Brazilian legislation on this matter, especially Law 12.846/2013 (Anti-Corruption Law), Law 14.133/2021 (Competition Law) and Law 12.52/2011 (Competition Law).846/2013 (Anti-Corruption Law), Law 14.133/2021 (Tenders and Contracts Law) and Law 12.529/2011 (Competition Law).

## 5.7 Due Diligence of Employees, Third Parties and Corporate Transactions

- Before hiring new employees, the Human Resources department, with the help of the Integrity Structure, will carry out due diligence on the potential employee, in which it will carry out a preliminary due diligence in order to find out about the potential candidate's past, especially if he or she will be working in a sector or operation that could bring major risks to the organization.
  - The verification procedure will be proportional to the expected risk due to the remuneration, nature of the position and/or duties to be performed, and the Executive Ethics Committee will be responsible for defining and periodically reviewing the applicable parameters.
  - The organization must adopt reasonable measures to obtain satisfactory references, such as whether the potential candidate has been involved in bribery, whether he or she has a relationship with public officials, whether he or she unduly favored the former organization, among other hypotheses that may arise from the position.
  - In the event of an employee being hired, promoted or transferred, the company must check whether he or she will be under the same immediate hierarchical leadership as employee who is related to him or her, designating controls to deal with the conflict, if necessary, which will be informed and monitored by the Executive Ethics Committee.

In the case of new hires for management or board positions, if the immediate hierarchical leader is related to the potential Employee, there must be prior deliberation by the Executive Ethics Committee regarding the hiring, with the suggestion of control and monitoring alternatives, when necessary.

The Organization will maintain a procedure for carrying out due diligence when contracting suppliers, service providers and business partners and will include analysis of anti-corruption risks, in accordance with its own forms.

- The verification procedure will be proportional to the expected risk due to the nature or values involved in the contract, and the Executive Ethics Committee will be responsible for defining and periodically reviewing the applicable parameters.
    - Services to represent the Organization before public officials are of significant risk and will be subject to the background check procedure under the scope of this Policy.
  - Whenever possible, there will be segmentation between the functions of those who demand or request the contract, those who select proposals and those who receive and approve payment for the contractual object.
  - The originating sector, responsible for hiring and selection, will be responsible for collecting basic risk assessment information from the third party, on a form provided by the Executive Ethics Committee, based on which it will be possible to qualify the initial risk of the contract. The form will be filed with the contracting documents.
  - Without prejudice to random assessments by the Executive Ethics Committee, contracts defined in the preliminary assessment as very low or low risk will not be subject to further assessment and will not need to be referred to the Executive Ethics Committee.
- If, on preliminary assessment, the risk is not very low or low, the form and supplementary information on the contract must be collected and forwarded by the sector of origin to the Executive Ethics Committee.
- The requesting area will submit questionnaires or requests for additional information to the potential contractor and will send the results, together with the other information on the contract, to the Executive Ethics Committee for risk analysis and definition of a position.
    - The Committee will check the potential contractor's registration with the National Register of Disreputable and Suspended Companies (CEIS) and the National Register of Punished Companies (CNEP) and may request additional information from the requesting area or the potential contractor.
    - The Executive Ethics Committee will be responsible for issuing a report - to be returned to the the origin of the contract - giving an opinion on whether to contract.
    - If risks are identified, the Compliance Committee may recommend that no contract be awarded or, if the contract is pursued, it may indicate which controls are recommended to mitigate the risks.
- The Executive Committee's periodic report to the Integrity Council will contain a summary of all the analyses and actions of the requesting area.

- In the event of entering a contract with a third party where the risk has been classified as high or very high, the Executive Ethics Committee will immediately notify the Integrity Board.

- In the case of hiring personnel, the Organization will carry out due diligence on business partners, looking for pertinent information that ensures integrity, suitability and compliance with the Anti-Corruption Law, so as not to pose any risks.

The business partner is expected to be intolerant of acts that go against the Anti-Corruption Law and to have an Internal Policy on the matter and to comply with it.

- The company acts and works against acts of bribery, questionable payments, donations in favor of candidates or political parties, money laundering and terrorist financing, just as it does not engage in acts of unfair competition and, during its interaction with the Public Administration, does not commit any harmful act that could impugn the organization's suitability.
- During the process of acquiring control or equity stakes in other companies, as well as mergers, takeovers or any other type of corporate operation, the legal entities involved will be checked for irregularities or illicit acts or for the existence of vulnerabilities in the subject matter of this Policy.
- It is the responsibility of the Executive Ethics Committee to issue an opinion report, submitting it to the Integrity Council or, if it deems it necessary, to Senior Management for deliberation and action.

## 5.8 Integrity Council and Executive Ethics Committee

The Integrity Council is advisory and deliberate in nature and must:

- Advising senior management in the performance of their duties when related to the adoption of policies, strategies and mechanisms aimed at disseminating the culture of compliance and internal controls;
- To guide and advise the activities carried out by the Executive Ethics Committee, being its direct hierarchically superior body;
- Assisting the organization in working in compliance with applicable internal and external standards;
- Contributing to the reduction of risks managed by the anti-corruption system.

The Integrity Council is up of:

- Professional with Compliance Officer duties;
- Two professionals at the level of Vice-President, Director or equivalent, chosen from among those responsible in the Organization for the following areas: Human Capital; Finance; Strategic Process Management (PMO); Legal or Controllershship;

- Independent external director: a senior professional with higher education or experience in the areas of Human Resources; Auditing; Quality; Compliance; Governance; or Law, invited to perform the function on a paid basis.

Except for the Compliance Officer, the members of the Integrity Council will be appointed by Senior Management and will have a fixed term of office of two (2) years, with the possibility of reappointment.

The position of member of this Board is non-delegable and, except for the independent external director, unremunerated.

- Each year, the Integrity Council shall choose its chairman by secret ballot from among its members, who shall convene meetings and coordinate its work.
- To fulfill its duties, the Integrity Council will meet ordinarily every three (3) months and extraordinarily whenever necessary. Meetings shall be called at least five (5) working days before the date of the meeting. The quorum for installation and deliberation shall be the presence of at least three of its members, and the minutes shall include the actions discussed and approved, as well as a record of those absent and the participation of guests and shall be signed physically or electronically by the participants.
- As far as the Executive Ethics Committee is concerned, it is responsible for structuring, implementing, operating, supervising and monitoring compliance with the Organization's Integrity Program.
- The Executive Ethics Committee is up of:
  - Professional with the role of Compliance Officer, responsible for coordinating activities; and
  - Two members chosen from among Employees and who must be Full, Senior or Leadership level professionals with training or experience in the following areas: Human Resources; Auditing; Quality; Governance; or Legal.
  - The Executive Ethics Committee will be responsible for conducting internal processes to investigate communications regarding violations of the Integrity Program, and may act ex officio, as a collegiate body or in the person of its members, by delegation, being responsible for recommending the application sanctions, and directly or indirectly monitoring risks, preparing and carrying out training and training material, among other duties inherent to the execution of the program, with the aim of structuring and implementing the Integrity Program.

- The Executive Ethics Committee deliberates by an absolute majority of its members, with the Compliance Officer having the casting vote. It is responsible for stipulating the annual budget for the proper functioning of the Program, submitting it to the Integrity Council for deliberation, which will forward it to Senior Management to guarantee the necessary resources.

#### **5.9 Channels for Communicating Integrity and the Process for Investigating Non-Conformities**

- **The Organization will maintain communication channels where questions can be answered, complaints made or concerns raised about non-compliance with this Policy, INT-POL-002 - Code of Ethics and INT-POL-003 - Code of Conduct at Work, or applicable legislation.**
  - For the operationalization of integrity communication channels, the following may be made available. web form, e-mail, telephone service and instant messaging application, at least one of which must be available 24 hours a day, seven days a week.
  - Preferably, the media will issue a communication protocol to the whistleblower, which will allow communication with the Executive Ethics Committee even when the whistleblower chooses to remain anonymous, and the whistleblower will receive information on the progress and/or results of the investigation, while preserving the Organization's confidential information.
- **Channels will be available to employees, clients, suppliers and the public; they will be easy to access and use; they will allow anonymity; and they will clarify the prohibition of retaliation for raising concerns in good faith.**
- **Regarding reports of non-compliance, once the complaint has been received through the integrity communication channel or in person with the members of the Committee or the Board, as provided for in this Policy, it is the responsibility of the Executive Ethics Committee, directly or indirectly, to process and instruct the investigation process and make the necessary and appropriate referrals, up to the final opinion report, which will be forwarded to the Integrity Council or, if deemed necessary, directly by Senior Management, for its deliberation and measures.**

- When an investigation is opened, and the complaint has been investigated by internal teams or by companies or third parties called in for support, the Committee will carry out an initial screening of what has been communicated and, if it considers that there are sufficient indications of materiality, it will open the investigation, immediately communicating it to the Integrity Council or, if it deems it pertinent, directly to Senior Management.
  - In the event that the communication of non-compliance or illegality does not concern the conduct combated under this Policy, the Executive Ethics Committee may refer the communication for investigation and action by the sector of the Organization responsible, keeping a record of the referral, processing and solution given by the respective sector.
- All open investigations must form part of a regular monthly report to be submitted to the Integrity Council.