1. CONSIDERATIONS AND OBJECTIVES

- VIA ARAUCÁRIA performs all its activities legally, with ethics, transparency, independence, integrity, and consistency.
- In order to avoid the impression of improper relationship with any person, whether they are a Public Agent or not, VIA ARAUCÁRIA drafted this Anti-Corruption Policy setting the guidelines to be followed during the rendering of our activities and with the objective to reinforce that VIA ARAUCÁRIA is in no way in collusion with any act or omission that could result in a breach of the provisions from the Brazilian Anti-corruption Law (Law No. 12846/13) or, whenever applicable, the rules provided by foreign laws, such as the Foreign Corrupt Practices Act (FCPA), from the USA, and the UK Bribery Act (UKBA), from the United Kingdom.

2. REFERENCE DOCUMENTATION

- Code of Conduct and Ethics – VIA ARAUCÁRIA
- Brazilian Anti-corruption Law (Law No. 12846/13);
- Decree No. 11.129/2022 (Regulation of the Brazilian Anti-corruption Law);
- Decree No. 60.106/2014 (Regulation of the Brazilian Anti-corruption Law);
- US Foreign Corrupt Practices Act (FCPA);
- UK Bribery Act (UKBA);
- Laws Nos. 9504/97 and 9096/95;
- Resolution No. 3/2000 from the Brazilian Office of the Chief of Staff;
- Joint Normative Instruction No. 1 of May 6, 2016;
- Law No. 9613/98 (Brazilian Money Laundering Law);
- Law No. 8429/92 (Administrative Misconduct Law);
- Laws Nos. 14.133/21 (Tendering and Bidding Law) and 8987/95 (Concession Law).

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3. GLOSSARY

- **Public Administration (national or foreign): the bodies, members, and representatives from the direct and indirect administration of the Federal Government, the State, the Federal District, and the Municipalities, including the private legal entities controlled by public authorities and any foundations created or maintained by public authorities, as well as regulatory bodies, public utility service concessionaires and political parties. For the purposes of this Policy, Public Administration shall also encompass state bodies or entities or diplomatic representations of foreign countries or legal entities controlled by public authorities of a foreign country.**
- **Public Agent: any person holding a legislative, administrative, or judicial position, whether by means of appointment, election, or succession, or any person holding a public office, including for a public body or public company, or any agent or officer from a national or foreign public organization, or any candidate to a public office, in any case with or**

without compensation.

- **Corruption: generally speaking, to offer, promise to give, or receive, directly or indirectly, something to or from someone with the intent of convincing or influencing that a given person or body takes a decision that will result in obtaining an undue advantage. It is important to reinforce that the mere "promise" is already deemed an act of corruption.**
- **Extortion: the act of forcing someone to do or refrain from doing something by means of threat or violence with the intent of obtaining an undue advantage for oneself or the Company.**
- **Suppliers: any individual or legal entity acting on behalf or to the benefit of VIA ARAUCÁRIA or that, upon specific contracting, renders services or supplies other assets, as well as business partners, including but not limited to agents, consultants, forwarding agents, suppliers, resellers or other service providers.**
- **High-Risk Suppliers: (i) forwarding agents; (ii) lawyers; (iii) consultants; (iv) professionals or companies granted with powers of attorney to act on behalf of VIA ARAUCÁRIA, especially to execute agreements with third parties; (v) company with a partner or director that is a Public Agent, former Public Agent or defined as a Politically Exposed Person (PEP), encompassing their relatives; (vi) professionals granted with power of attorney to act on behalf of a company which scope of services is obtaining licenses and permits with public bodies or public financing (including tax incentives); (vii) professionals or companies contracted by the company without tender; (viii) construction works and services involving assignment of workforce or that requires obtaining any specific permit (even if it is the supplier that must ensure it); (ix) IT services involving data handling/processing and/or services that may require access to the company's database; or (xi) professionals or companies recommended by Public Agents.**

  A high-risk contracting also covers the rendering of services that shall be paid in any of the following ways: (i) commission; (ii) in advance (which total contract amount is higher than three million Brazilian reais (R$ 3,000,000.00)); (iii) success fee; (iv) to third parties other than the contracted company; and (v) payments made abroad in consideration for services performed by Brazilian companies.
- **Facilitating Payments: usually means the payment of small cash amounts or promises to provide other advantages for the personal benefit of a public agent with the intent of speeding up a certain official legal process.**
- **Politically Exposed People ("PEP"): all people who, in the last five (5) years, are acting or have acted, in Brazil or abroad, in any relevant public position, office, or function or who have any relatives, representatives or have close contact with people under those conditions.**
- **Bribery: offer, promise, donate, accept, or request undue advantage of any value (financial or not), directly or indirectly, regardless of place, breaching the applicable laws, as an incentive or reward for a person to act or refrain from acting according to their obligations. It is important to highlight that merely "proposing" any advance is enough to be deemed a bribery act.**
- **Undue advantage: offer to a Public Agent or individual or legal entity any kind of valuable asset, regardless of nature,**

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with the objective of obtaining favoritism, advantages or speeding up negotiations, activities, or operations, even for obtaining the rights provided by law, and confidential information as well. Including but not limited to cash or equivalents, gifts, travel, entertainment, meals, training, political and charitable contributions, and job or consultancy opportunities.

4. SCOPE

This Policy must be followed by all employees, shareholders, directors, advisors, consultants, administrators, auditors, agents, workers, interns, young apprentices, contractors, or persons acting on behalf of VIA ARAUCÁRIA, as well as any third parties somehow related to us, including suppliers, vendors, consultants, advisors, business partners, clients, and other service providers.

All those comprising VIA ARAUCÁRIA must have an active involvement in preventing corruption acts. Therefore, the employees must adopt this Policy as an effective instrument of guidance and prevention on behalf of VIA ARAUCÁRIA.

Everyone is responsible for following this Policy. No party shall claim ignorance of the guidelines provided herein.

5. CRITERIA AND GENERAL GUIDELINES

5.1. CORRUPTION AND BRIBERY

For the purposes of this Policy, the Corruption or Bribery provisions herein encompass both Public Agents and private sector professionals.

Besides the prohibition of Corruption and Bribery acts, the following acts deemed as harmful to the Public Administration pursuant to Law No. 12846/13 are also prohibited:

a) frustration or defrauding, through adjustment, combination, or any other arrangement, the competitive nature of a public bidding procedure;

b) prevention, disturbance, or defrauding the performance of any act of public bidding procedure;

c) removal or seeking to remove a bidder through fraud or offering of any kind of undue advantage;

d) defrauding public bidding, contract, or related act;

e) fraudulent or irregular incorporation of legal entity to participate in public bidding or enter into an administrative contract;

f) fraudulently obtaining undue advantage or benefit from amendments or extensions of contracts entered into with the Public Administration, without authorization by law, in the call of the public bidding or the respective contractual instruments;

g) manipulation or defrauding of the economic and financial balance of contracts entered into with the Public Administration;

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h) hindering the investigation or inspection activities conducted by public bodies, entities, or professionals.

The abovementioned law provides sanctions and penalties for any company involved in bribery crimes, which shall pay material fines, will be prohibited from contracting with government bodies and entities, and will also lose its tax benefits. The person involved in the Bribery crime may also be held criminally liable.

Besides the sanction or penalty applied, the company may end up having its image and reputation materially impaired by being involved in corruption and bribery acts, which may also impact the grant obtained. VIA ARAUCÁRIA fully prohibits any act that could be deemed as bribery and corruption.

5.2. EXTORTION OR FACILITATION PAYMENT

VIA ARAUCÁRIA also condemns extortion and facilitation payments.

Facilitation payment differs from bribery because the official process involving the said payment would be conducted in any way; however, it would take longer than expected by a given party.

“Facilitation payment” is an expression usually defining an illegal or unofficial payment made in exchange for services that the payer would have the legal right to receive even without having to make the said payment. It is usually the payment of a small amount to a public agent or person whose duties involve any approval process and to ensure or speed up the performance of a routine or needed act, such as issuing a visa, or work permit, clearing goods, or installing a phone.

Despite facilitation payments usually being deemed as different in nature than, for instance, payment of bribery to obtain something, in most places, those payments are considered illegal and, for the purposes of this Policy, bribery as well. Therefore, the anti-bribery management system of a company shall also provide prohibitions to facilitation payments.

Any such payments under the circumstances above are unacceptable, whether they are made by an employee or third party contracted to act on behalf of VIA ARAUCÁRIA.

It must be highlighted that any payment to be made is detailed with sufficient information about its nature, need, purpose, and destination, always with legal and contractual support.

Should there be a request for undue payment, it shall only be made if the physical or mental integrity, safety, or freedom of a person or someone else is threatened, in which case, whenever and as soon as possible, the party coerced to make the payment shall contact the Compliance department to take the proper measures.

5.3. CHARITABLE CONTRIBUTIONS / DONATIONS

This Policy only authorized spontaneous and uncommitted charitable, ethical, and legal donations, meaning that no donation shall in any way result in any advantages or offsets.

Regardless of the amount involved, every donation shall be submitted to and approved by the Executive Board and, depending on the situation, then be submitted for approval of the Board of Directors of VIA ARAUCÁRIA and reported to the Compliance area.

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Donations shall be mandatorily preceded by due diligence on the reputation of the beneficiary person/entity and its partners, if applicable, checking any relevant news on the internet and their registration, if that is the case, with (i) the National Registry of Suspended Companies or Companies Not in Good Standing (CEIS); (ii) the National Registry of Sanctioned Companies (CNEP); (iii) the Registry of Private Non-Profit Entities under Suspension (CEPIM); (iv) the National Registry of Civil Convictions for Administrative Misconduct Acts of the National Council of Justice; and (v) the List of Suspended Companies or Companies Not in Good Standing of the Federal Court of Accounts.

No donations shall be made (a) with the purpose of obtaining undue advantage or for purposes of facilitation payment; (b) to political parties, candidates, or pre-candidates to public office, as provided by Laws Nos. 9.504/97 and 9.096/95; (c) to entities connected with public agents, their relatives, or advisors; (d) to entities of any nature connected with political parties and people who have held public offices (such as former presidents, former governors, former mayors); (e) to individuals; (f) in kind, unless properly justified to and approved by the Executive Board.

Third parties shall not make any donations or charitable acts on behalf of or mentioning VIA ARAUCÁRIA.

Donations shall be properly recorded for auditing purposes and disclosed to the Compliance area of VIA ARAUCÁRIA.

5.4. CONTRIBUTIONS TO POLITICAL PARTIES

In no circumstance shall be made contributions or donations on behalf of VIA ARAUCÁRIA to political parties, political campaigns, and/or candidates to public offices.

5.5. GIFTS, ENTERTAINMENT, AND HOSPITALITY

No gift, entertainment, or hospitality may be received or given to influence any decision or give the impression that it has this purpose.

The receipt and offering of gifts, entertainment, or hospitality may be permitted but must comply with applicable laws, VIA ARAUCÁRIA policies, as well as the internal rules of the recipient's employer, when known, must be linked to a legitimate and verifiable business purpose and offered in the name of VIA ARAUCÁRIA and not the person offering it.

In relation to gifts and entertainment, the individual item must not exceed R$ 150.00 (one hundred and fifty Reais) unless approved by VIA ARAUCÁRIA Compliance Officer; it cannot be given or received as a condition for carrying out or influencing a certain business and must be appropriate, considering the position of the recipient.

VIA ARAUCÁRIA does not consider the offer of an alcoholic drink as a gift and must, therefore, under any circumstances, be refused and returned to the offeror.

In relation to hospitality, VIA ARAUCÁRIA may accept travel invitations and/or bear travel expenses from people with whom it has or may have a commercial relationship, as long as they are strictly related to the dissemination of the corporate purpose and activities developed by VIA ARAUCÁRIA. However, VIA ARAUCÁRIA will not accept payment and will not cover the expenses of relatives or friends of the trip beneficiaries. Transport and accommodation expenses related to travel covered by VIA ARAUCÁRIA must receive prior authorization from the Compliance area, except if it is related to the execution of a

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contract and such expense is expressly provided for in such contract. Finally, travel expenses will only include reasonable costs for transportation, accommodation, and meals of moderate value, compatible with the people involved and/or the context of the trip.

In relation to public agents and bodies: Regarding the distribution of gifts and promotional material, VIA ARAUCÁRIA will comply with the current legislation, as well as the provisions of the current Codes of Ethical Conduct. The offering of gifts/hospitality to public agents will comply with the rules of the entity to which the agent is linked. As a general rule, pursuant to Resolution No. 3/2000 of the Civil House, gifts of up to R$ 100,00 (one hundred Reais) are permitted; Invitations to participate in seminars, congresses, visits, and technical meetings in Brazil and abroad must follow the CGU rules, according to Joint Normative Guidance No. 1, of 05/06/16 and, finally, the offering of gifts/hospitality for public administration must be the subject of special attention and will depend on evaluation and approval by VIA ARAUCÁRIA Compliance Officer.

In any case, the offering of gifts, entertainment, or hospitality must be communicated to the Compliance area and reported in the specific accountability reports. When it is not possible to refuse a gift above the amount established herein (R$ 150,00) due to local customs, the item must be drawn among VIA ARAUCÁRIA employees.

The receipt of any gifts, entertainment, or hospitality by an employee must be reported to the Compliance area, even within the authorized amount. In cases where the gift, entertainment, or hospitality amount exceeds R$150.00, the receipt must be authorized by the Compliance Officer.

It should be noted that it is expressly prohibited for employees to receive or offer money, in any form, or illegal items, during negotiations of, or related to, important business decisions or at events where the offering business partner is absent for some reason.

5.6 SPONSORSHIPS

Sponsorships must be approved by the VIA ARAUCÁRIA Executive Board and, when involving a Public Agent, also by the Compliance area.

However, Sponsorships are prohibited for (i) legal entities that are included in the Brazilian Register of Disreputable and Suspended Companies – CEIS; (ii) legal entities that are included in the Register of Barred Non-Profit Private Entities – CEPIM; (iii) legal entities that are included in the Brazilian Register of Punished Companies – CNEP; (iv) legal entities that have, among their partners and managers, relatives of VIA ARAUCÁRIA employees or former employees; (v) projects with a bad reputation or lack of integrity, that exploit child labor, with degrading or slave labor, that violates the public order, that may generate legal action or which harm the image of the Institution, its controlled companies, subsidiaries, or affiliates; (vi) projects that feature personal promotion of an authority or public agent of the Federal, State, Federal District, or Municipal governments.

VIA ARAUCÁRIA can develop promotional actions for its brand through the Marketing area. These actions are a communication tool used to contribute to building the corporate image. When directed to public entities and agents, they must respect the limits and guidelines set out in specific legislation and those that deal with anti-corruption practices, national

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or foreign.

The following promotional actions are not permitted:

a) Promotional actions that have a political-electoral-partisan nature or any other activity linked to political parties and/or their coalitions;

b) Promotional actions that are related to projects that involve personal promotion of an authority or public agent of the Federal, State, or Municipal governments; or

c) Promotional actions that violate any other law or legal standard in force.

5.7. PARTICIPATION IN BIDS – PROCEDURES TO PREVENT FRAUD

Any participation of VIA ARAUCÁRIA in bidding processes requires extra attention from our employees and third parties acting on behalf of VIA ARAUCÁRIA from the moment before bidding throughout the course and until its completion.

Participation in public tenders must comply with obligations set out in Laws No. 14.133/21 (Tenders Law), No. 8.987/95 (Concessions Law), and No. 12.846/13 (Anti-Corruption Law). Furthermore, all employees and third parties acting on behalf of VIA ARAUCÁRIA must observe the following guidelines in relation to bidding processes, mainly with regard to care in contact with the contracting Public Administration.

- Exchange of information with competitors must not occur, especially with regard to prices and other commercial conditions. Remember that informal conversations or meetings in other forums (such as associations) can generate situations of conflict and violation of antitrust laws. The legislation expressly prohibits price adjustments between competitors, including in bidding processes. These issues must be taken into account when preparing the proposal.
- Communication must always be formal. Contact with public agents via telephone messages and/or WhatsApp (or any similar applications) must be avoided, particularly the exchange of relevant commercial information through these means. Conversations should preferably be recorded by e-mail and always copied to the manager of the responsible area.
- Any and all documents to be signed by the Public Administration or public companies must be analyzed by the Legal Department.
- It is expressly prohibited to offer gifts, entertainment, or any other gratuity to public agents involved in the bidding process, especially those responsible for any decision (whether for the award of a contract or in the decision of an appeal).

These guidelines are examples of good practice. They are not intended to be exhaustive. If you have any questions, also consult the Code of Ethical Conduct and contact the Compliance area.

5.8. INTERACTION WITH PUBLIC AUTHORITIES – GUIDELINES FOR PREVENTING CORRUPTION AND FRAUD

As a way of avoiding the practice of acts of corruption, the following guidelines must be adopted in the interaction of VIA ARAUCÁRIA with Public Administration bodies, public companies (those whose majority capital belongs to the

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State, whether federal, state, or municipal), and public agents.

a) Meetings:

- **VIA ARAUCÁRIA Representatives**: Meetings with Public Agents that deal with relevant matters, especially those involving any deliberation on public contracts or presentation of topics for non-application of penalties, must be attended by at least 2 (two) representatives of VIA ARAUCÁRIA and must be formally and previously scheduled. If it is not possible for more than 1 (one) representative of VIA ARAUCÁRIA to participate, the meeting must include other companies or class representatives, and the justification must be formalized in the interaction record;
- **Third parties**: Third parties may only interact with Public Agents on behalf of VIA ARAUCÁRIA through express contractual provision, which must specifically state which services will be provided by the third party and what the degree of interaction with the Public Agent will be and specific power of attorney. Whenever possible, the use of brokers and agents should be avoided when interacting with Public Agents, and if this is not possible, such interactions must be carried out with the presence of at least 1 (one) VIA ARAUCÁRIA employee. If the employee cannot be present due to the location, the third-party representative must report to the person responsible at VIA ARAUCÁRIA the scheduling of the meeting, as well as everything that occurred during it, according to the rules of the service agreement.
- **Scheduling meetings**: Meetings with Public Agents must be formalized and registered in a specific system and/or by e-mail and digital calendars (e.g., Outlook), with a record of the agenda/minutes of matters that will or have been discussed;
- **e-Agenda**: In compliance with Decree No. 10.889/2021, representatives must check whether the Public Agent duly registered the occurrence on the e-Agendas platform;
- **Record:** After the meeting, we must keep a record of the occurrence and the matters discussed. All VIA ARAUCÁRIA employees must provide a record of the following interactions: (i) Interactions maintained with PEP during bidding procedures in which any VIA ARAUCÁRIA company is participating and (ii) Interactions maintained with PEP of the Judiciary, the Public Ministry, and the Public Ministry of Labor.
  In case of any questions about the content and form of this record, contact the Legal area and/or the Compliance area;
- **Backup**: Records in digital calendars must be backed up to protect information about the meeting's occurrence

b) E-mail messages and phone calls:

- E-mails must have clear and objective content and preferably be addressed to at least 2 (two) Public Agents or, if this is not possible, at least 2 (two) representatives of the concessionaire;
- Informal language must not be used during telephone conferences;
- Record, after the telephone conversation, the content by e-mail, addressed to all Employees who are involved in the matter.

c) Signing documents or statements:

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- Any and all documents involving decision-making or sensitive topics to be signed with the Public Administration or public companies must be analyzed by the Legal Department and are subject to appropriate corporate/organizational approval in accordance with such rules.

d) Hiring service providers suggested by public agents:

- Hiring service providers or consultants recommended by public agents should be avoided. If such hiring is necessary, integrity due diligence must be carried out. The hiring of service providers or consultants in this situation must necessarily be preceded by approval from the Compliance area.

5.9. THIRD-PARTY EMPLOYEES

It's VIA ARAUCÁRIA's policy to do business only with third-party employees who have an unblemished reputation and integrity and who are technically qualified.

Therefore, all commercial contracts/decisions must be made after careful evaluation of technical skill and integrity criteria, in addition to commercial interests and price, including the selection of business partners, suppliers, or any other third party that will represent or in any way will act on behalf of VIA ARAUCÁRIA.

Contracts with third parties representing or acting on behalf of VIA ARAUCÁRIA must contain anti-corruption clauses, as defined by the Compliance area.

5.10 INTERACTION WITH SUPPLIERS

Regarding the relationship with its contracted suppliers, VIA ARAUCÁRIA contractually advises suppliers on the need to comply with the best anti-corruption practices, also providing in the Contract that if it identifies signs that give rise to suspicion of violation of national or foreign anti-corruption legislation, it will have the right to audit the supplier, by itself or third parties, and may inspect any information and documents necessary to verify compliance with the law, including, but not limited to, financial, legal, tax, accounting, operational, labor, and regulatory information. The possibility of an audit does not exempt the supplier from the obligation to comply with anti-corruption and other applicable laws.

Without prejudice to the provisions above, VIA ARAUCÁRIA is entitled to terminate the contract at any time and without the need for prior notice if there is any suspicion of committing an act of corruption or any act that violates Brazilian or other countries' anti-corruption laws.

VIA ARAUCÁRIA will terminate, at any time and without the need for prior notice, if there is proof of suspicion of committing an act of corruption or violation of anti-corruption laws.

VIA ARAUCÁRIA declares that it does not contract suppliers when, to the best of its knowledge, it is aware of a possible conflict of interest that could compromise the supplier's ability to execute the object of the Contract.

5.11 INTEGRITY DUE DILIGENCE

In compliance with the provisions of Decree No. 11.129/2022, VIA ARAUCÁRIA adopts an Integrity due diligence process for

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hiring third parties, such as high-risk suppliers, suppliers, and service providers, with the aim of getting to know these third parties and checking what risks are involved in the case of contracting to have control and knowledge of the contracted activities.

In general, the area responsible for contracting must forward the integrity questionnaire to the Supplier and, after it is completed, forward it to the Compliance area for analysis.

To hire high-risk suppliers, in addition to the integrity questionnaire, foreign and national restrictive lists must be checked, whose consultation will be guided by the Compliance area, and also research through media reports verified in the press.

Suppliers who subcontract, when authorized by VIA ARAUCÁRIA, labor to provide services must adopt the same ethics and integrity standards, including regarding the need to carry out integrity due diligence. Subcontracted companies must follow the terms and conditions of this and other VIA ARAUCÁRIA Policies, especially with regard to anti-corruption practices and respect for human rights.

In addition to due diligence prior to contracting, VIA ARAUCÁRIA may carry out due diligence for the duration of its relationship with the Supplier to verify the integrity aspects provided in this Policy. VIA ARAUCÁRIA is entitled to terminate the contract, at any time and without the need for prior notice, if there is any suspicion of committing an act of corruption or any act that violates the Anti-Corruption Laws.

The hiring must be formalized in writing. The Supplier must be informed, in writing, of the content of the Code of Ethics and this Anti-Corruption Policy, adhering, in writing, to its content, whether by contract or a specific term. Contracts must contain an anti-corruption clause, and if its inclusion is not possible, the fact must be reported to the Legal Department for appropriate guidance.

5.12. OBTAINING LICENSES

Obtaining licenses must strictly follow applicable laws and regulations, including VIA ARAUCÁRIA's internal rules, including the provisions of the Code of Ethical Conduct and the provisions of this Anti-Corruption Policy.

The licenses referred to in this chapter cover any licenses that are necessary for the performance of VIA ARAUCÁRIA's activities, including, but not limited to, operating licenses, licenses of an environmental and administrative nature, fire department permit (AVCB), and occupation permit, among others.

As set forth in other VIA ARAUCÁRIA procedures, when obtaining licenses, it is also strictly prohibited to offer any advantage to the public or even private agents, with the aim of influencing them regarding the fulfillment of their obligations.

Hiring brokers or consultants to obtain licenses and authorizations, among others, with a success fee requires attention and needs to be evaluated by the Compliance area.

Therefore, all employees and third parties hired by VIA ARAUCÁRIA must undertake to observe the provisions of this policy, refraining from the practice of corruption, both in relation to public administration and the private sector.

Third parties who act on behalf of VIA ARAUCÁRIA to obtain licenses must necessarily adhere to the Code of Ethical

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Conduct (via contractual clause or signature of the adhesion term) and formally declare that they do not tolerate any corrupt practices and have the necessary means to curb and prevent them.

5.13. CONFLICT OF INTERESTS

A conflict of interest occurs when, due to its own interest, a person linked to VIA ARAUCÁRIA may be influenced to act against the company's interests, making an inappropriate decision or failing to fulfill any of its professional responsibilities.

The person who conducts or should conduct a relationship with a Public Agent representing the interests of the concessionaire and, for any reason, is not independent regarding the Public Agent must timely disclose its conflict of interest or particular interest to the Compliance area.

5.14. MERGERS, ACQUISITIONS, AND STRUCTURING CHANGES

In the case of mergers, acquisitions, incorporations, and corporate restructuring, prior integrity due diligence must be conducted to analyze the anti-corruption, anti-bribery, and reputational aspects of the target company, its main executives and partners, with the purpose of identifying, avoiding, and/or mitigating any risks related to corruption and bribery.

During this procedure, it must be verified whether there are integrity mechanisms in the target company, and after the operation, the VIA ARAUCÁRIA Integrity Program must be immediately implemented.

5.15. PROHIBITION OF CARTEL PRACTICES AND CRIMES AGAINST THE ECONOMIC ORDER

We must not, under any circumstances, establish agreements with competitors in order not to compete, restrict business with Suppliers, present fictitious offers within the scope of proposals, share customers, markets, or territories, or aim, in any other way, to obtain a competitive advantage.

Our employees must take special care in meetings, e-mail exchanges, and discussions in trade associations and unions that bring together competing companies in order to avoid being present and involved in the exchange of sensitive information, such as price, market strategy, and customers, among others.

Our employees must avoid lunches, dinners, and other meetings with competitors. If it is not possible to avoid such meetings, under no circumstances should any sensitive information about VIA ARAUCÁRIA be mentioned, such as price, business strategies, future strategic plans, and customers, among others. If you have any questions about what information is allowed to be mentioned with competitors, contact the Compliance area.

Everyone must report cartel practices, creating difficulties for competing companies to operate, among others.

5.16. ACCURATE RECORDS

The Anticorruption Legislation requires a true and accurate accounting of all payments made by the companies, besides the supporting documentation, as the absence or error in the said documentation may be used for fraudulent and criminal purposes, with the companies potentially being held civilly and administratively liable for conduct and lack of control breaching the Anticorruption Laws.

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VIA ARAUCÁRIA requires all transactions/operations to be entirely documented, approved and classified in the correct expenditure description. No false or misleading documentation shall be found among VIA ARAUCÁRIA's books and records.

Should any person be suspected of directly or indirectly manipulating books and records or attempting to conceal any payments somehow, the Compliance area shall be promptly informed about it.

5.17. WARNING SIGNS AND REPORTING DUTY

Certain suspicious events require attention even if they are an apparent risk or seem stranger rather than an explicit breach of the Anticorruption Laws and this Policy, they shall promptly reported to the Compliance area. Once informed, VIA ARAUCÁRIA may assess the facts, prevent the breach and decide how to address any such event better.

6. COMPLIANCE AREA AND ETHICS AND PRIVACY CHANNEL

VIA ARAUCÁRIA has an internal Compliance structure in charge of ensuring compliance with the anticorruption obligations provided by the legislation and this Policy.

The Ethics and Privacy Channel will forward any complaints received to the Ethics and Personal Data Protection Commission, which will then adopt the measures required to ensure compliance with the anticorruption obligations under the terms provided by the Code of Ethical Conduct and the Internal Regulation of the Ethics and Personal Data Protection Commission.

All parties covered by this Policy shall express their concerns and report any acts breaching the ethical principles and conduct standards provided herein or, should they suspect or be aware of any breaches to the anticorruption obligations, they shall report it directly to the Ethics and Privacy Channel. In its turn, the Ethics and Personal Data Protection Commission will investigate the complaint. Every single complaint shall be treated confidentially and the person reporting it shall be anonymized if s/he requests so.

VIA ARAUCÁRIA does not tolerate any retaliation against any person reporting to the Ethics Channel in good faith. Should the reporting person suffer any retaliation, s/he shall request assistance from the manager, the Compliance Officer, the members of the Ethics Commission or then file a new complaint about such event.

The complaint shall be submitted to the Ethics and Personal Data Protection Commission through the Ethics and Privacy Channel on https://www.contatoseguro.com.br/viaaraucaria or by calling 0800 810 8134, pursuant to the terms of the Code of Ethical Conduct, with the reporting person being treated anonymously.

The procedure to receive and address complaints is described in the Internal Regulation of the Ethics and Personal Data Protection Commission, available to any interested parties upon request sent through electronic mail to the Compliance Officer.

7. TRAINING IN COMPLIANCE AND ANTICORRUPTION PRACTICES

Every year, VIA ARAUCÁRIA provides training sessions in Compliance and anticorruption practices to its employees engaged in risky activities.

The other employees are made aware of those practices through corporate electronic mail and material disclosed by the Company, especially including the Code of Ethical Conduct.

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All those joining VIA ARAUCÁRIA are initially trained on anticorruption practices and informed about the zero-tolerance position of the Company in those cases, as well as adhere to the Code of Ethical Conduct by signing a specific adhesion term or as provided by the employment agreement.

The Ethics and Personal Data Protection Commission will assess the Integrity Program and tools to assess the content learned by the employees to determine the efficiency of training conducted.

8. DISPUTES, EXCEPTIONS AND CLARIFICATIONS

Any exception to the provisions of this Policy will depend on the request sent and addressed to the Compliance area describing the type of request, the reasons and criteria supporting it. Exceptions shall be requested formally and authorized in advance by the Ethics and Privacy Commission and, if necessary, shall involve other qualified management bodies.

9. APPLICABLE SANCTIONS

All employees of VIA ARAUCÁRIA shall read and follow this Policy. Whoever fails to comply with any of the provisions herein will be subject to the sanctions provided by the Code of Ethical Conduct, which include but are not limited to verbal or written warning, suspension, discharge with cause and/or termination of employment agreement.

The suppliers, service providers and business partners shall also follow the standards and the conduct (sic) set by VIA ARAUCÁRIA. Any breach thereof may result in penalties and sanctions, such as suspension of supply/rendering of services, definite termination, contractual fines, among other penalties and sanctions provided by any agreements executed between the Parties.

10. ORGANIZATIONAL STRUCTURE - ROLES AND RESPONSIBILITIES

Compliance Officer

As defined by the Code of Ethical Conduct, the Compliance Officer is the internal authority from VIA ARAUCÁRIA responsible for the compliance, management and enforcement of the provisions of this Policy. The Compliance Officer acts autonomously, independently from the management, having direct access to the Board of Directors to obtain the resources to implement the measures required to comply with this policy.

Ethics Commission

The Ethics Commission acts as a collegiate body in charge of analyzing any events identified as breaches to the provisions of the Code of Ethical Conduct and further documentation comprising the Integrity Program of VIA ARAUCÁRIA and, depending on the case, determine the respective disciplinary sanctions applicable to the analyzed cases. From time to time, the Commission shall monitor the figures, the complaints received and the status of the assessments conducted by the Ethics Channel.

Board of Directors

Cópia Não Controlada

As the highest body within the Company, the Board of Directors has the duty to analyze and resolve the events submitted by the Compliance Officer and/or the Ethics Commission.

The Board shall also ensure that the Executive Board promotes the Integrity, Ethical Conduct and Compliance Culture Standards as part of VIA ARAUCÁRIA's culture so that there is actually a true Integrity Culture in the Company. The Board shall also oversee the Integrity Program upon periodic receipt of information on the Ethics Channel, training sessions and further acts performed by the Compliance Officer.

11. CHANGE HISTORY

Review	Date	Reviewed Items
00	04/09/2024	Initial issuance.

This Instruction comes into effect as of the current date.

Cópia Não Controlada