

# Anti-corruption Corporate Politics

Version 2.0

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## 1 OBJECTIVE/GOAL

This anti-corruption policy aims to establish an Integrity Program and so ensure the existence of an effective process aimed to preventing, detecting, and combating acts related to corruption and administrative misconduct, directly and indirectly, in the environment of the company or, even outside it, but which may involve the Organization's image. The Integrity program stands as a system that aims to comply with the Brazilian Legislation anti-corruption, as well as its regulation. The methodology of its structuring and the operation will be based on the ISO/IEC 37001:2017 standard, to rationalize the identification, assessment, treatment, and monitoring the risks of corruption acts, on an ongoing basis.

## 2 TERMS AND DEFINITIONS

**Public Agent:** Brazilian or foreigner who exercises a function in the Public Power – either direct, indirect, or foundational administration of any of the Powers of the Union, of the States, of the Federal District, Municipalities, Territory – even if temporarily or without remuneration, whether by election, appointment, designation, hiring, or any other form of relationship, term, title, employment. Those who work in a company are also included. Incorporated into the public assets or of an entity whose creation or funding the treasury has competed or compete with more than fifty percent of the equity or annual income or even if an entity receives tax or credit benefits or incentives from a public agency.

**Top Management:** Person or group of people who directs and controls an organization at the highest level.

**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 companies of the Qintess Group. Depending on the context, it may be part of the Managers concept and refer to Qintess Group company's shareholders and quota holders.

**Corruption:** Act of offering or promising undue advantage to a public official, to determine, to practice, omit or delay an official act, as well as the act of requesting or receiving, for yourself or

others, directly or indirectly, even if outside the role or before assuming it, but on account of it, undue advantage, or accepting the promise of such benefit.

Also considered as corruption, for this Policy, acts that configure any offer or payment, direct or indirect, of undue advantage to a public agency or a person related to him according to the dictates of Law No. 12846/2013.

**Qintess Integrity Framework:** Its purpose is to improve, develop and monitor the Integrity Program, comprising the Integrity Council and the Executive Committee Ethics, whose attributions are provided for in the sub-items of this Policy.

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

**Qintess Group or Organization:** Group of business companies established according to Brazilian legislation that has a corporate relationship as an affiliate, parent company, or subsidiary with the Company Qintess Holding S.A., covering the operations of its headquarters and branches.

**Brazilian Anti-Corruption Law:** Law No. 12846/2013, known as the Anti-Corruption Law or Law of Clean Company, which instituted in Brazil the objective administrative and civil liability of the legal entities for the practice of harmful acts that are committed in their interest or benefit, against the public administration, national or foreign. The standard attaches particular relevance to the anti-corruption measures adopted by an organization, which can be recognized as a factor. A mitigating factor in an eventual accountability process - such actions constitute the so-called Integrity Program, detailed in the normative regulation, Decree No. 8.420/2015.

**Integrity Program:** Corruption risk management system, comprising a set of internal mechanisms and procedures for integrity, auditing, and encouraging the reporting of irregularities and practical application of Ethics and Conduct Code, policies, and guidelines. The program aims to detect and remedy deviations, fraud, irregularities, and unlawful acts practiced against the public administration, national or foreign.

### 3 SCOPE

The object of this Policy is to establish the rules, mechanisms, and procedures to be, employees to deal with the risks of acts of corruption in the Qintess Group activities, therefore, applying, as appropriate, to the relationships and interactions, direct or indirect, between the parties' companies that act on behalf of the organization and public agents.

Concerning geographic and organizational application, this Policy applies to companies and operational activities carried out by the Qintess Group in Brazil, covering all its controlled companies, branches, and offices.

As for the target audience, this Policy applies to Senior Management, Vice Presidents, Managers and Employees, as well as binding partners, suppliers, and service providers, in those fits and/or as provided for in this Policy.

It is also determined to review this Policy for its adequacy, ordinarily with annual regularity, allowing changes during this period, whenever the Board of Integrity understand necessary.

### 4 ROLES AND RESPONSIBILITIES

For the excellent management, maintenance, and improvement of anti-bribery risk management, some organization sectors must perform specific functions, such as:

#### 4.1 Senior Management

- a. Enable conditions and resources, assigning functions and preserving good performance of the anti-bribery compliance function and structure, with responsibility and authority pertinent.
- b. Decide on the parameters for implementing and operating the Integrity Program.
- c. Maintain responsibility for the validity and relevance of this Policy, delegating attributions of its execution to the Integrity Council and the Executive Ethics Committee, in terms of this Policy.

## 4.2 Integrity Council

- a. Oversee the implementation and operation by the organization of the management system anti-bribery;
- b. Provide advice and guidance to the Executive Ethics Committee on the system of anti-bribery management and bribery issues;
- c. Ensure that the anti-bribery management system complies with the organization's policy anti-bribery;
- d. Report the overall performance of the anti-bribery management system to Senior Management and others compliance functions, as appropriate;
- e. Decide on periodic reports, clarifications, and other communications submitted by the Executive Ethics Committee.

## 4.3 Employees

- a. Respect laws, policies, rules, procedures, and the company's Ethics and Conduct Code.

## 4.4 Executive Ethics Committee

Direct and operationally responsible for managing the Integrity Program, must:

- a. Operate the Compliance Communication Channel;
- b. Prepare periodic reports on the operations and work carried out, to be submitted to the Integrity Council;
- c. Conduct or coordinate the development of investigations, either with internal team's companies or third parties called for this activity, preparing the final report, which must be submitted to the Integrity Council;
- d. Conduct compliance training;
- e. Periodically carry out critical analyzes of the Program's guidelines and actions, preparing and forward it to the Integrity Council and, if deemed pertinent, to the Senior Management, regular reports on such analysis with any suggestions for improvements to the system.

## 5 POLICY

### 5.1 Guidelines for Gifts, Hospitalities, and Donations

- ✓ The organization is aware of the risks of receiving or offering gifts, hospitality and donations may harm the company, as such acts of generosity can be understood as acts of bribery, prohibits employees any payments of those benefits, hospitality, gifts, and donations that reasonably understood as an improper advantage.
- ✓ • Without prejudice to the above, as a courtesy, advertising, customary disclosure or on the occasion of special events or commemorative dates, the offer and receiving meals up to BRL 300.00 (three hundred reais) or gifts up to BRL 100.00 (one hundred reais), or lower limit stipulated by the recipient's company or entity.
- ✓ In the event of receiving gifts with a value above the specified value proposed above, the Employee will inform the Executive Ethics Committee, which will decide on the possibility of maintenance or relocation of the gift.
- ✓ Offering travel or hospitality to public agents, directly or through the entity or third parties must be submitted for approval by the hierarchical superior or the compliance body responsible for the public official.
- ✓ The offer of travel or hospitality, as well as its eventual approval by the hierarchical outstanding or responsible instance of the general agent, it must be duly registered and reported to the Executive Ethics Committee.
- ✓ Any donations of an electoral nature, 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

- ✓ To disseminate and make employees aware of the integrity culture, the organization must provide appropriate and adequate training, addressing issues such as the terms of this Anti-Bribery Policy and the Ethics and Conduct Code (GDP-POL-001-001), the risks of bribery and damage caused by non-compliant practices, both for the Corporate Organization and for the Employee, as well as the cases in which the bribe may occur and how to recognize bribery.
- ✓ It should also address how Employees should act in these cases, informing the existence of

the Executive Integrity Committee to assist them and the availability of communication channels, guided by anonymity, for clarification and doubts and filing of complaints.

- ✓ The organization is aware that integrity training must be extended to those Employees who, due to their activities, have any interaction with public agents, which may facilitate the identification of situations in which offers may occur, requests or payments for improper advantages and/or fraud.
- ✓ In addition, the Organization will provide the appropriate training, making use of digital media, to all Employees, and the content and workload will consider the position occupied by the Employee and the risks generated by their position hierarchical in the Organization and will be carried out with the frequency specified below:
  - Basic training will be carried out upon Managers and Employees admission, contemplating at least exposition on the existence of the Ethics and Conduct Code and this Policy, its contents and also about the maintenance of the Communication Channel and the Executive Committee of Ethic attributions;
  - With a minimum regularity of one-year, general training will also be held at all Employees and Managers, on the Ethics and Conduct Code and on this Policy, Integrity Communication Channel, and the Committee's activities Ethics Executive;
  - Specifically, for teams whose activities are identified as greater exposure to the risk of corruption, training will be offered more regularly, identifying the required standards of integrity in a way specifically related to its operation;
  - Communications on the precepts of this Policy and the legislation in force and the Organization may avail itself of publications on murals, electronic messages, activation activities, among other tools aimed at the engagement of Employees and Managers;
  - Communication with Employees must necessarily be clear and precise, as well as transparent and accessible to stakeholders. must be allowed easy access to the Executive Ethics Committee for anyone to communicate receipt of gifts, gifts or hospitality not foreseen in relation contractual.
  - Periodically, Employees will receive a summary of this Policy with the most critical points, as assessed by the Executive Ethics Committee in compliance with the impact analysis of related conducts, always including the disciplinary sanctions to be applied for non-compliance with each case pointed out.
- ✓ Business partners, customers, and third parties who have a relationship with the



company will be notified of the existence of the Anti-Corruption Policy and its terms and, if the Ethics Committee Officer understands that there is a need for training; this will be available.

- ✓ They will also be notified of Data Protection Policy existence and Information Security, among others, and how to request them, if necessary.

### 5.3 Documented Information

- ✓ In order to record all acts of combating corruption in the operationalization of your Integrity Program, the Organization will maintain appropriate documented information as evidence of the methods and results applied due to the system, with the objective of evaluating the performance of anti-bribery processes and actions, their efficiency and efficiency.
- ✓ The documented information can be in any format and medium, as well as being from any source. May refer to the management system, information created for the Organization to operationalize it and evidence of results achieved. the collection of the proof will also pay special attention to those activities implemented as part of dealing with 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 compliance activities performed and will also document what will be monitored, the methods applied, when activities will be evaluated and will regularly report the information obtained in the assessments to the Integrity Council and, when deemed pertinent, directly to the High Direction.
- ✓ The monitoring must be measurable and allow the comparison of parameters to the overtime, and should include, among other aspects, the engagement and effectiveness of the training and controls, situations analyzed as a risk to the organization, and level of compliance culture, constituting whenever possible a history of indicators, as well as stipulating action plans for the correction and improvement of indicators.

## 5.5 Audit

- ✓ The company will collaborate when carrying out audits, internal or external, providing documents and information required by the auditors, which will be carried out at intervals planned 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, with a minimum frequency per year, critically analyze management system procedures and controls anti-bribery, considering any bribery suspicion violations of policies and weaknesses of the Organization and its Employees or business partners.
  - The Ethics Committee Executive will prepare an action plan to improve the processes and actions, as indicated by internal or external audits of the Integrity Program, submitting it to the Integrity Council, which will accompany its execution.
- ✓ The Organization will regularly replace, at least every five fiscal years, the contractor responsible for providing independent external audit services, a minimum break of three fiscal years is required for its rehiring.

## 5.6 Relationship with Public Agents

- ✓ All interactions 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 from corruption, always observing the parameters of the legislation Brazilian or foreign, if applicable, especially with regard to the Bidding Law and Administrative Contracts, Competition Law, and Brazilian Anti-Corruption Law.
- ✓ The Organization will maintain a professional relationship with public agents, avoiding any informal interaction that does not allow for the necessary transparency and memory record regarding the agenda and/or content of the meeting or communication.
- ✓ In any event, it is prohibited for any Employee, Manager, or third-party acting on behalf of or for the benefit of the Organization:
  - Receive, promise, offer and/or give, directly or indirectly through third parties, any undue advantage, or that may be understood as such, such which payments, gifts, or money transfer of value to public agent or any person, natural or legal, related to him/her, such as partners, companies, charities, nonprofit organizations, etc.

- Finance, fund, sponsor, or otherwise contribute to the practice of acts harmful to the Public Administration;
- Use of a representative to hide or disguise your real interests or the identity of the beneficiaries of the acts performed, to the detriment of the Public Administration;
- Anti-competitive practices such as price adjustment or market sharing with potential competitors;
- Practices that configure or may be understood as fraudulent or harmful to the Brazilian or foreign public Administration, in interactions of any nature with general agents, such as in licensing procedures, inspection, bidding, contracting, extension, rebalancing, or renewal of contracts with public entities.

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

- ✓ Before hiring new employees, the Human Resources sector, with assistance from the Integrity Structure will carry out due diligence on the potential Employee, in who will do due diligence to seek information about the potential's past candidate, mainly if he/she works in a sector or operation that may bring significant risks to the organization.
  - The verification procedure will be proportional to the expected risk due to the remuneration, nature of the position and/or attributions to be exercised is responsibility of the Ethics Committee Executive to define and periodically review the applicable parameters.
  - The Organization shall take reasonable steps to obtain satisfactory references, as if the potential candidate has engaged in bribes if he/she has relationship with public agents, if it unduly favored the old organization, among other hypotheses that may arise from the position.
  - In case of hiring, promotion, or Employee transfer, the company should note whether this will be under the same immediate hierarchical leadership with any employee who has a degree of kinship, designating controls for the conflict treatment, if necessary, which will be informed and monitored by the Ethics Committee Executive.
  - In the case of new hires for the position of management or board, if the immediate hierarchical leader position has a family relationship with the

potential Employee, must go through a prior deliberation by the Ethics Committee Executive regarding the hiring, with suggestion of control and monitoring alternatives, when necessary.

- ✓ The Organization will maintain a procedure to carry out due diligence at the origin of the hiring suppliers, service providers, and business partners and will comprise the analysis of anti-corruption risks, according to the appropriate forms.
  - The verification procedure will be proportional to the expected risk due to the nature or values involved in the contract, being the Executive Committee responsible for Ethical definition and periodic review of application parameters.
- ✓ Representation services of the Organization before public agents are considered of significant risk and will be subject to the procedure background checks under the scope of this Policy.
  - Whenever possible, there will be segmentation between the roles of those who demand or requests the hiring, who selects proposals, and who receives and approves the payment for the contractual object.
  - The origin sector, responsible for hiring and selection, will be responsible for the third party's collection of basic risk assessment information in a form made available by the Ethics Committee Executive, from what will be possible qualify the initial risk of the contract. The paper will be filed with the contract documents.
  - Without prejudice to random assessments by the Executive Ethics Committee, the contracts defined in a preliminary assessment as very low or low risk will not be subject to further evaluation and will not need to be sent to the Executive Ethics Committee.
- ✓ In the hypothesis that, in a preliminary assessment, the risk is not very low or low, the form and additional contracting information must be collected and forwarded by the origin sector to the Executive Ethics Committee.
  - The applicant area will submit questionnaires or requests to the potential contractor. Any additional information will be sent with the results, together with the other hiring information, to the Executive Ethics Committee for risk analysis and positioning definition.
    - The Committee will verify the registration of the potential hired in the National Registry of Disreputable and Suspended Companies (CEIS) and the National Register of Punished Companies (CNEP),

- being able to request additional information from the area applicant or the potential contractor.
  - The Executive Ethics Committee will be responsible for issuing a report - to be returned to the origin of the contract – giving an opinion on the contracting or not.
  - In case of a risk identification, the Compliance Committee may recommend not to hire or indicate, if it proceeds with the contracting, which controls are recommended for its mitigation.
- ✓ The periodic report of the Executive Committee to the Integrity Council will contain a summary of all the analyses and actions of the claimant area.
- ✓ In the event of entering a contract with a third party in which the risk was classified as **high** or **very high**, the Ethics Executive Committee will immediately report to the Integrity Board.
  - In the case of personal hiring, the Organization will carry out the Due Diligence in business partners, looking for pertinent information to ensure the integrity, suitability, and obedience to the Anti-Corruption Law so that it does not offer scratches.
- ✓ The business partner is expected to be intolerant of acts ranging from meeting with the Anti-Corruption Law and that has an Internal Policy regarding the norm, fulfilling it.
- ✓ The company acts and works against acts of bribery, questionable payments, donations to in favor of candidates or political parties, money laundering and funding for the terrorism, in the same way, that it does not practice acts of unfair competition and, during the interaction with the Public Administration does not practice any harmful action that may arise against the Organization's suitability.
- ✓ During the process of acquisitions of control or equity interests in other companies, as well as mergers, incorporations, or any other type of corporate operation, the committee verification will be carried out by the legal entities involved, irregularities or illegal activities or the existence of vulnerabilities in the subject of this Policy.
- ✓ The Ethics Executive Committee is responsible for issuing an opinion report, submitting it to the Integrity Council or, if deemed necessary, the Senior Management for deliberation and provisions.

## 5.8 Integrity Council and Executive Ethics Committee

- ✓ The Integrity Council has a consultative and deliberative nature and must:

- Advise Senior Management in the performance of their duties when related to policies adoption, strategies, and mechanisms aimed at disseminating the compliance culture and internal controls;
- Guide and advise on the activities carried out by the Executive Ethics Committee, its direct instance being hierarchically superior;
- Assist the Organization at work by internal rules and external applicable; and/or, contribute to reducing risks managed by the anti-corruption system.
- ✓ The Integrity Council consists of:
  - Professionals with the attributions of Compliance Officer;
  - o Two professionals at Vice-Presidency Level, Management or equivalent, chosen among those responsible in the Organization for the following areas: Capital Human; Financial; Strategic Process Management (PMO); Legal; or Controllorship; and
  - o Independent external advisor: Senior-level professional with training superior or experience in the areas of Human Resources; Audit; Quality; Compliance; Governance; or Law, invited to exercise the function in a paid.
- ✓ Except for the Professional with the attributions of Compliance Officer, the members of the Integrity Council will be appointed by the Senior Management and will have a fixed term of 02 (two) years may be renewed.
- ✓ The role of a member of this Board that cannot be delegated and, except for the external Director independent, unpaid nature.
- ✓ The Integrity Council will choose annually, in a confidential vote, among its members, its president, who will be responsible for convening meetings and coordinating the work.
- ✓ To fulfill its attributions, the Integrity Council will meet in character ordinarily every 03 (three) months and extraordinarily whenever necessary. At calls will be made at least 05 (five) business days prior to the date of the meeting, which will have the attendance of at least three of its members, the acts discussed and approved, as well as the registration of absentees and the participation of guests and will be physically signed or electronically by the participants.
- ✓ Regard to the Executive Ethics Committee, it is responsible for structuring, implementation, operation, inspection and monitoring of compliance with the Organization Integrity Program.
- ✓ The Executive Ethics Committee is composed of:
  - the professional with the attributions of the Compliance Officer, responsible for coordinating the activities; and

- Two members chosen from among Collaborators and who must be professionals of Full, Senior or Leadership Level with training or experience in the following areas: Human Resources; Audit; Quality; Governance; or Legal.
- ✓ The Executive Ethics Committee will be responsible for conducting internal processes for verification of communications regarding violations of the Integrity Program, and may act ex officio, collegiate or in the person of its members, by delegation, being responsible for recommend the application of sanctions, and directly or indirectly monitor risks, prepare and carry out training and qualification material, among other duties inherent to the execution of the program, with the objective of structuring and implementing the Integrity Program.
- ✓ The Executive Ethics Committee deliberates by an absolute majority of its members, being the responsibility of the Compliance Officer casting vote, is responsible for stipulating the annual budget for the proper functioning of the Program, submitting it to the Integrity Council for resolution, which will forward the Senior Management to guarantee the necessary resources.

## **5.9 Communication Channels of Integrity and the Process of Verification of No Conformities**

- ✓ The Organization will maintain communication channels in which doubts can be clarified and make complaints or raise concerns about possible non-compliance of this Policy, the Ethics and Conduct Code, or applicable legislation.
  - For the operationalization of integrity communication channels, they may be webform, e-mail, telephone service, and application of instant messaging, at least one of the medias 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 opting for anonymity and the person who will receive information on the progress and/or results of the investigation, preserving the confidential information of the Organization.
- ✓ There will be channels available to Employees, customers, suppliers, and the general public; the means will be easy to access and use; will allow for anonymity and will clarify about the prohibition of retaliation for raising concerns, done in good faith.

- ✓ About communications of non-compliance, after receiving the complaint through the integrity communication channel or in person with the Committee members or the Board, provided for in this Policy, it is incumbent upon the Executive Ethics Committee, directly or indirectly, process and instruct the tabulation process and carry out referrals necessary and appropriate, until the final opinion report, which will be forwarded to the Integrity Board or, if deemed necessary, directly to the Senior Management, for its deliberation and measures.
  - When opening the investigation, after having investigated the complaint by the internal committee or from third parties' companies called for support, the Committee will carry out an initial screening of what communication was and understanding that there are sufficient materiality signs, they will open the investigation, communicating immediately to the Integrity Council or, if deemed pertinent, directly to Top Management.
  - If the communication of non-compliance or illegality does not have by object the conducts challenged under this Policy, the Executive Ethics Committee may send the communication for investigation and measures by the sector of the responsible Organization, keeping a record of the referral, the respective sector gives processing and solution.
    - All open inquiries must compose a periodic report monthly to be submitted to the Integrity Council.