

AUSTRAL



H O L D I N G

Short Guide – Fraud Prevention

- 01 In order to prevent and detect corporate fraud, it is essential that the Company establishes and enforces relevant and effectively internal controls, , and that all employees are aware of and engaged with this topic;
- 02 Complaints of misappropriation of resources, collusion, fraud, attempts of corruption or any other conduct considered improper, must be made through the Whistleblowing Channel, available on the website www.contatoseguro.com.br/austral, or through the number 0800 800 8404, available for 24 (twenty-four) hours and on 7 (seven) days of the week, anonymously and confidentially;
- 03 Divert of the Company's resources are prevented with the establishment of limits, segregation of functions and control steps in the processes, so that payments, receipts and other movements of amounts cannot be released or executed for other purposes than those for which they are intended and never by a single employee;
- 04 The Company prohibits retaliation of the employee who notifies an activity that he/she believes, in good faith, to be a violation of any law, rule, regulation or the Company's Code of Ethics in the Reporting Channel;
- 05 It is essential that Austral's Code of Ethics is effectively applied in order to avoid, with its guidelines, the sharing of confidential information; situations of conflict of interest; and other issues related to fraud that are addressed in the document;
- 06 In order to make all employees aware of the importance of following the internal controls for fraud prevention, periodic training is carried out by the Governance, Risks and Compliance area and the material is always available to all;
- 07 Periodic and comprehensive internal audits are carried out by the Internal Audit Department, based on rules, processes, systems and internal controls established in policies and manuals, in order to identify possible gaps that enable fraud, ensuring that controls are being effective;
- 08 Security tests are carried out to ensure that only the necessary persons have access to information and data;
- 09 Austral uses tools and systems, in accordance with the best practices, following cyber security guidelines in order to prevent cyber incidents;
- 10 The Austral Group considers it essential that employees follow fraud prevention controls regarding possible external attempts;

- 11 The Company's Code of Ethics establishes sanctions to Employees, partners, suppliers and third parties, regarding non-compliance with the fraud prevention guidelines provided therein; and
- 12 Grupo Austral support and encourages the initiative of all its partners, customers and suppliers to maintain effective guidelines and controls against corruption, in order to discourage it in the whole market.