

# AUSTRAL



H O L D I N G

Quick Guide - Anti-corruption

- 01 The Austral Group, due to its commitment to the fight against corruption, seeks to continuously improve its system of internal controls, so that it can maintain procedures that provide reasonable comfort in mitigating the risk of being involved in issues related to corrupt practices;
- 02 The Austral Group, in order to comply with Brazilian and international laws, condemns the use of corrupt maneuvers, whether direct or indirect, active or passive, to achieve its objectives, whether in national or transnational transactions;
- 03 The perception of any deviation in processes or suspicion of corruption must be reported to the Austral Group's Whistleblowing Channel;
- 04 The Austral Group acts in line with the principle of transparency in all its business, transactions and information provided to the market;
- 05 Although the legislation does not address corruption between private agents, the Austral Group also considers deviations between private agents to be a violation of the Ethical Conduct expected in relations with all its stakeholders;
- 06 It is expressly forbidden to pay intermediaries or third parties, knowing that all or part of this payment will go directly or indirectly to a public official. The term "having knowledge" includes willful ignorance of the destination of resources;
- 07 No manager, employee, representative or company contracted to act on behalf of the Austral Group should exert undue influence over public agents, insurance and reinsurance brokers;
- 08 It is essential that the areas contracting suppliers make sure that the service contracts include a detailed description of the activities carried out by the third parties, as well as the amounts defined, so that payments are made on presentation of invoices, in accordance with the company's guidelines;
- 09 It is essential that the areas contracting suppliers make sure that the values and terms involved in contracts are in line with usual market practices and within the applicable legislation;
- 10 It is essential to verify the PPE status of contractors, partners, clients and their administrators, as well as to carry out the necessary due diligence process to evaluate the counterparty. It is also essential to carry out due diligence on counterparties in order to check publicly available national and international databases for their involvement in cases of corruption or any other disreputable information;
- 11 Employees, administrators or service providers on behalf of the Austral Group shall certify that, when meetings, hearings and training sessions are held in public and mixed companies, another

Austral Group employee must be present at the meeting, hearing or training session, in accordance with the guidelines established in the Code of Ethics and Conduct. In addition, such meetings should, whenever possible, contain a pre-defined and non-confidential agenda;

- 12 The company always seeks to ensure that business relationships are based on the presence of anti-corruption tools, so that contracts signed between the Austral Group and third parties must have specific clauses drawn up by the Legal Department, which is responsible for ensuring that these are included in the contracts;
- 13 It is forbidden to promise or offer gifts and/or courtesies of any monetary value to the following agents: politicians and advisors; members of public companies; members of mixed-capital companies; members of regulatory bodies; members of local authorities and other government entities; as well as lawyers and representatives of law firms;
- 14 Under current legislation, no donations of money or services on behalf of the Austral Group to political parties or individual politicians are permitted;
- 15 Donations should only be made after a due diligence process has been carried out on those responsible for the organization and its managers. For this reason, donations must be assessed by the Governance, Risks and Compliance Department and approved by the relevant authorities. It should be noted that donations to institutions linked to public officials can be interpreted as an indirect form of bribery;
- 16 The Austral Group also undertakes to act with all the necessary transparency and to cooperate with any investigations carried out by the Brazilian authorities, as well as to store the supporting documentation of the operations resulting from the public tenders in which it participates, for at least 5 (five) years; and
- 17 The Austral Group reinforces and encourages the initiative of all its partners, clients and suppliers to maintain effective anti-corruption guidelines and controls in order to combat corruption in the market as a whole.