

Anti-Corruption Corporate Policy

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SOLINFTEC

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I. GOAL

The purpose of this Corporate Anti-Corruption Policy ("Policy"), in accordance with national and international laws and internal guidelines, such as the Code of Ethics and Conduct, is to ensure that all those involved with the operations of Solinftec group companies, whether employees, third parties, suppliers or customers, have general guidelines for the legal understanding of the requirements of Anti-Corruption Laws (national and international), as well as reinforce the obligation to comply with them, in order to prevent, mitigate and remedy corruption risks at Solinftec.

II. LEGISLATION REFERENCES

This Policy establishes the essential pillars for the construction of ethical relationships with the government and third parties, and is based on internal rules and the main applicable national and international legislation, focusing on Solinftec's countries of operation, as shown in the table below:

BRAZIL	Law No. 8.429, of June 2, 1992 (Administrative impropriety Law)
	Law no. 12.846, of August 1, 2013 (Anti-corruption Law)
	Law No. 12.813 of May 16, 2013 (Conflict of Interest Law)
	Law No. 12.529, of November 30, 2011 (Competition Law)
	Law No. 9.613 of March 3, 1998 (Anti-Money Laundering Law)
	ISO 37.001 (Anti-bribery management systems — Requirements with guidance for use)
CANADA	Corruption of Foreign Public Officials Act (S.C. 1998, c. 34) - "CFPOA"

	(Foreign Public Officials Bribery Act)
	Criminal Code (Criminal Code)
	Conflict of Interest Act (S.C. 2006, c. 9, s. 2) (Conflict of Interest Law)
	Canada Elections Act (S.C. 2000, c. 9) (Canada Elections Act)
CHINA	Criminal Law of the People's Republic of China (Criminal Law of the People's Republic of China)
	Against Unfair Competition Law of the People's Republic of China (Law Against Unfair Competition of the People's Republic of China)
COLOMBIA	Law 1778 of 2016 - Ley Antisoborno de Colombia (Colombia Anti-Bribery Law)
	Law 599 of 2000 - Criminal Code (Criminal Code)
UNITED STATES OF AMERICA	Foreign Corrupt Practices Act of 1977 - "FCPA" (Foreign Corrupt Practices Act)
	United State's Code (United States Code of Laws)
UNITED KINGDOM	United Kingdom Bribery Act (UK Bribery Act)
OECD	The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
UN	UN Convention against Corruption

III. SCOPE

This Policy applies to all Solinftec employees, whether they belong to the Board of

Directors, Committees, Officers, Leadership, or any other areas of the company, as well as service providers, third parties, sponsors or any other entity acting on behalf of the company.

IV. TERM

This Policy will go into effect on the date of its publication and shall be reviewed every two years.

V. GLOSSARY

Code of Ethics and Conduct: A reference document for Solinftec and other stakeholders. It is a set of rules, periodically updated, through which the Company enforces respect for its values and prohibits acts that constitute disrespect for ethics, company values, or current legislation, including the Anti-Corruption Law.

Conflict of interest: The situation generated by the confrontation between public and private interests, which may compromise the collective interest or improperly influence the performance of the public function.

Due Diligence: Procedure for analyzing information and documents of a particular individual or legal entity, with a predetermined objective – mergers and acquisitions, corporate restructuring, financial operations, execution of agreements and contracts in general, among others.

Election candidates: People who present themselves as candidates for political office in elections, seeking to represent the population in different spheres of government.

Ethics Committee: The Ethics Committee is a multidisciplinary collegiate composed of members from Compliance, Human Resources, and Founding Partners, whose objective is to evaluate and monitor issues involving the ethical and behavioral values of the company.

Objective liability: is the liability arising from the practice of an offense or a violation of the right of others that, to be proven and questioned in court, is independent of the measurement of guilt, or degree of involvement, of the agent causing the damage.

Politically Exposed Person (PEP): refers to an individual who is or has been entrusted with a prominent public function. This includes government officials, high-ranking

politicians, senior executives of government-owned corporations, for example.

Public Administration: refers to the implementation, management, and coordination of public policies and programs by government agencies and officials. It encompasses the organizational structures, processes, and activities involved in the delivery of public services and the execution of government functions.

Public Agent: anyone who exercises, even though temporarily or without compensation, by election, appointment, designation, contract or any form of institution or bond, mandate, position, employment or public office.

Relationship: Any form of interaction and/or contact with Public Agents and third parties, such as in meetings, negotiations, commercial transactions, partnerships, inspections and the like.

Witnesses: Individuals summoned to testify in investigation procedures, providing information relevant to the investigation of facts in legal proceedings.

VI. GUIDELINES

In order to guarantee institutional integrity, promote transparency and ensure compliance in actions involving relations with the Government, partners and suppliers, it is imperative to adopt robust, ethical and cautious practices, where strict adherence to ethical principles and legal norms becomes essential.

The sensitivity of these relationships reinforces the importance of clear and rigorous procedures, aiming to mitigate risks of misconduct, while strengthening the trust and reputation of the company.

In view of this, Solinftec requires all senior management, employees and persons representing it, to fully comply with, defend and disseminate the applicable anti-corruption practices, undertaking not to give, promise, make, authorize, provide or receive (directly or indirectly) any undue advantage, payments or gifts to public, national and/or international agents, aiming to influence or reward any act or decision of such person for the benefit of the organization or himself.

All employees, including those who are members of the Board of Directors,

Committees, Boards, Leadership, or any other department within the company, are required to adhere to this Policy. They must confirm their compliance by acknowledging that they have read the document, which is available on Solinftec's document management platform named 'Loyal Solutions.' The link to access the document is provided on the company's intranet.

VII. GENERAL RULES

1. Compliance with the Law

Law no. 12.846/13 (Brazilian Anti-Corruption Law) establishes rules to hold companies accountable for acts of corruption. This accountability takes place objectively, that is, it is not necessary to prove that the company had knowledge or fault.

If an employee, intermediary or representative commits a harmful act for the benefit of the company, the company is automatically held liable. This responsibility does not depend on the effective implementation of the harmful act: it is enough to promise or offer undue advantages to Public Agents or persons related to them.

It is important to note that the company's liability does not exempt the individual administrative, civil and criminal liability of its managers, employees or anyone involved in acts of corruption against the Public Administration.

Similarly, international norms play a crucial role in promoting integrity and preventing corruption by setting ethical standards that transcend national boundaries. A fundamental aspect of these standards is the strict prohibition of the practice of corruption, as well as the condemnation of the offering and receiving of bribes. These guidelines reflect a global commitment to transparency, accountability and fairness in business and international relations.

Therefore, employees and partners must base their relationship with the Public Administration and with national or international public officials on strict compliance with the legislation, applicable rules and procedures, the Code of Ethics and Conduct, refraining from practicing the harmful acts listed in the laws and standards described in item II of this Policy, in a non-exhaustive manner, such as:

Corruption

Corruption, as well as bribery, refers to the offer, donation, promise or acceptance of money, gifts, giveaways or any other improper advantage for the purpose of influencing official acts, obtaining improper facilitations, or violating legal obligations. It involves corrupting the integrity of processes, decisions, or individuals, whether in business transactions or in the public sector.

Therefore, Solinftec employees, in addition to contributing and cooperating with any investigations and inspections carried out by public bodies, entities or agents, must refrain from:

- i. To promise, offer or gives directly or indirectly an undue advantage to a public official or a third party related to a public official.
- ii. Contribute to the practice of unlawful acts against the Public Administration to benefit.
- iii. Participate in situations where personal interests may influence professional decisions.
- iv. Change records, financial information or documents for personal gain or to unfairly favor the company.
- v. Participate in practices that improperly benefit family or friends.
- vi. Hiding suspicious activity or irregularities. and
- vii. Exploiting confidential information for personal benefit or to the detriment of the company.

Private corruption:

Although the Anti-Corruption Law does not specifically mention private corruption and bribery in the private sector, these practices are strictly prohibited by this Policy. Such behavior harms fair competition, compromises competitiveness and promotes unjustified profits through abuse of a dominant position, so such acts are strictly prohibited under this Policy.

Therefore, employees and partners must refrain from:

- i. Demand, request, or receive an undue advantage to benefit yourself or a third party, directly or indirectly, or accept a promise of such advantage, in order to perform or omit an act in violation of your functional duties.
- ii. Offering undue advantages, such as money, goods or any form of benefit, to influence

business transactions.

Fraud

From an anti-corruption perspective, fraud represents a serious transgression against the principles of fairness and equity, damaging not only the company's reputation, but also compromising the trust of employees, business partners and society in general.

In addition, fraud contributes to a dishonest business environment, undermining global efforts to promote transparent, accountable, and ethical practices.

Therefore, Solinftec employees must refrain from:

- i. Prevent or defraud bidding, public contract or any related act.
- ii. Remove or seek to remove a bidder fraudulently or by offering an undue advantage.
- iii. Obtain an undue advantage or manipulate the economic and financial balance of the contracts, through fraud, in contracts and/or related agreements entered into with the Public Administration.
- iv. Avoid any form of falsification, tampering or manipulation of records, documents or financial information.
- v. Improperly approve transactions, expenses or documents.
- vi. Adopt practices that compromise transparency in the company's operations and finances.

Investigations

Obstructing or interfering in an investigation may constitute a crime and undermine the foundations of transparency and accountability. By obstructing the course of an investigation, individuals compromise the integrity of the legal system and trust in the company. Such conduct reflects a clear attempt to subvert justice, preventing the disclosure of illicit practices and the accountability of those responsible and undermining collective efforts to promote a culture of accountability and transparency.

Therefore, Solinftec employees must refrain from:

- i. Hinder any investigation or intervene in the performance of supervisory bodies and

regulatory agencies.

- ii. Destroy, conceal or manipulate evidence relevant to the investigation.
- iii. Providing false information or lying during depositions or interviews.
- iv. Adopt any type of intimidation, threat or retaliation against witnesses, employees or others involved in the investigation.
- v. To exert pressure on authorities responsible for the investigation to obtain favors or influence the progress of the process. and
- vi. Misuse of resources, influence or power to impair the conduct of the investigation.

2. Relationship with public servants

The interaction between the private sector and Public Agents can be fundamental for the development of productive and collaborative partnerships, however, it requires a careful approach to avoid improper practices or the perception of improper favoritism.

Therefore, Solinftec employees must refrain from:

- i. Offer, promise, make or accept facilitation payments to any Public Agent or third parties related to it, with the purpose of trying to secure an advantage and/or facilitations of any nature.
- ii. Use the influence of a Public Agent, directly or indirectly, for one's own private benefit or that of others.
- iii. Use a relationship with Public Agents to intermediate and/or facilitate the release of funds from partnerships signed by the Public Administration or the application of public funds of any nature without strict compliance with the relevant rules.
- iv. Use the relationship with Public Agents to carry out a financial transaction without complying with legal and regulatory rules or accepting insufficient or disreputable guarantee.
- v. Use the relationship with Public Agents to facilitate or contribute to the illicit enrichment of a third party.

3. Relationship with suppliers, business partners and third parties

All suppliers, contractors, intermediary agents and other partners conducting business on behalf of Solinftec must act with the highest level of integrity.

According to the Anti-Corruption Law, Solinftec can be held responsible for the actions of suppliers, service providers, intermediary agents and other business partners if they participate in acts of bribery or corruption aimed at benefiting Solinftec.

In view of this, the company reserves the right to carry out a Compliance risk assessment through a *Due Diligence* procedure in order to know in advance the integrity risks to which it is exposed. Once any risk situation is identified in the report, it will be addressed, with the support of the Compliance area, before the commercial relationship is signed and/or continued.

4. Anti-corruption Clause

The existence of the anti-corruption clause is mandatory in all contracts entered into with Solinftec and its partners, suppliers, service providers or intermediary third parties, in which the parties declare knowledge of the related Brazilian and international anti-corruption law and undertake to fully comply with its provisions, by abstaining from any activity that constitutes or may constitute a violation of the law.

Failure to comply with the anti-corruption clause may generate sanctioning measures to the other party, from request for clarification to suspension or termination of the contract. Questions and clarifications, consult the Compliance area at compliance@solinftec.com

5. Donations, sponsorships, giveaways, gifts and hospitality

Solinftec employees, partners and suppliers are prohibited from accepting or offering any type of advantage, such as giveaways, presents and hospitality to Public Agents and/or third parties related to them with the purpose of influencing, persuading or awarding any act, omission or decision to ensure or obtain any improper or undue advantage or obtain or retain business.

For business partners, the rules linked to donations and sponsorships, as well as offers and receipt of giveaways, gifts and hospitality can be found in our Code of Ethics and Conduct.

6. Political Donations

Donations to election campaigns or election candidates, as well as monetary contributions, sponsorships, payment for fundraising events or the like, either before or after the end of such campaigns, on behalf of Solinftec, are prohibited, in accordance with the provisions of our Code of Ethics and Conduct.

7. Competitive conduct

The adoption of anti-competitive conduct represents a significant threat to the ethics and credibility of the company. Engaging in practices that undermine free competition and freedom of initiative not only compromises the integrity of the business environment, but also undermines the fundamental principles of fair competition and compromises the organization's reputation in the long run.

Therefore, Solinftec employees must refrain from:

- i. Agree, combine, manipulate or adjust prices of goods or services, as well as the production or restricted marketing thereof.
- ii. Engage in market divisions, whether by customers, suppliers, regions or periods, as well as refrain from participating in practices that obstruct public tenders.
- iii. Promoting, obtaining or influencing the adoption of uniform or concerted business conduct between competitors.
- iv. Avoid the use of misleading means to cause price fluctuations of third parties.
- v. Establish agreements to limit or control research and technological development, production or provision of services, or to hinder investments for production or distribution.
- vi. Discriminate against purchasers or suppliers of goods or services through differentiated pricing or operating conditions.
- vii. To refuse the sale of goods or the provision of services, within normal commercial payment conditions.
- viii. Unjustifiably hindering or disrupting the continuity or development of indefinite business relationships.
- ix. Destroy, disable or hoard raw materials, intermediate or finished products, as well as hinder the operation of equipment intended to produce, distribute or transport them.
- x. Unjustifiably sell goods or services below the cost price.
- xi. Retain production or consumption goods, except to ensure the coverage of production costs.

- xii. To make the sale of goods subject to the acquisition of another or to the use of a service, as well as to make the provision of a service subject to the use of another or to the acquisition of a good.
- xiii. Do not engage or participate in contracts with the Public Administration in which they have, or their family members have, a direct or indirect interest. Any suspicion or identification of a conflict of interest must be promptly reported to the immediate superior, the Compliance Department or the Ethics Committee, subject to disciplinary measures if necessary.
- xiv. Offer or accept unregistered discount on amounts to be paid for products and/or services provided, and
- xv. All contact (telephone, face-to-face or correspondence) with Public Agents or PEP must preferably be made by at least two Solinftec managers and/or employees.

8. Money Laundering Prevention

The prevention of money laundering is the ethical and legal foundation that underpins the integrity of the financial system, safeguarding transparency and ensuring the legitimacy of transactions.

The following conduct may represent evidence of attempted money laundering and should not be accepted by Solinftec employees and service providers, suppliers and partners:

- i. Requests to make cash payments, when this is not the only possible or usual means for settling an obligation.
- ii. Request for payment for multiple beneficiaries.
- iii. Request to make payments by any unusual means.
- iv. Request to make payment to a person other than the one who appears as a supplier or service provider.

Employees, suppliers, partners and service providers must refuse to perform any acts when there is suspicion as to their legitimacy and legality. Suspicions must be reported to the Compliance area.

VIII. PREVENTIVE ACTIONS

Solinftec is committed to fighting corruption, so it reinforces below some practices to

be followed by all employees, in order to avoid corrupt practices:

- i. Understand and respect the Anti-Corruption Law, the Code of Ethics and Conduct and related standards.
- ii. Seek information about third parties and the services to be performed, before hiring.
- iii. Develop critical sense to be able to identify attitudes that may result in undue advantage, and not practice them.
- iv. Act with probity, reliability, loyalty and fairness in the professional relationship.
- v. Ensure their professional reputation.
- vi. To relate to employees, suppliers, partners, Public Agents and third parties in a strictly professional manner, always acting honestly, fairly and without any personal benefit and/or in conflict of interest.
- vii. Avoid and seek clarification on contracts outside the company's activity, invoices without identification number or description of the services provided, meetings with public officials outside the scope of work, proposals for apparent accounting artifice to hide or in any way cover up payments and refusal to sign contracts containing anti-corruption clauses.
- viii. Manage resources rationally and transparently.
- ix. Use Solinftec's assets with care and for the purposes for which they are intended.
- x. Ensure the veracity and transparency of the rendering of accounts and financial statements and keep the accounting documentation up to date and in accordance with the current Accounting Standards.
- xi. Clarify doubts with the immediate manager, Compliance area or Legal department, whenever something goes wrong.
- xii. Use the Listening Channel for contact the Compliance area through the address **compliance@solinftec.com**, when there is suspicion of inappropriate conduct.

IX. BREACHES

Breaches of the Anti-Corruption Law and other national and international laws may result in civil, criminal and administrative penalties. Such sanctions, provided for in strict legislation, apply to both individuals and entities, as Solinftec. Employees that are in violation of local laws may be reported to the appropriate authorities.

In addition to the legal consequences, any employee or entity linked to it that directly

or indirectly disrespects or encourages non-compliance with anti-corruption rules is subject to disciplinary measures by the company. These include contractual termination without prior notice, at no cost to Solinftec, and without prejudice to the application of losses and damages and fine provided for in said contract, in accordance with the provisions of our Code of Ethics and Conduct.

X. LISTENING CHANNEL

Solinftec is always open for complaints about conduct that deviates from the standards established in the legislation, this Policy or the Code of Ethics and Conduct to be forwarded to it and for employees or third parties on behalf of Solinftec to ask questions about best practices. In addition, there is a commitment on the part of the company to protect the identity of the whistleblower and prevent any possibility of retaliation.

This company makes available to all (internal and external public) a Listening Channel through the address <https://my.safe.space/> for reports and denunciations of ethical deviations, corrupt or that give rise to illicit practices.

In case of suspicion of inappropriate conduct, Solinftec also provides the contact of the Compliance area at compliance@solinftec.com to clarify doubts, complaints and reports.

XI. RESPONSIBILITIES

Solinftec, committed to high ethical and transparent standards in its operations, reinforces its commitment to fighting corruption. The company recognizes the importance of promoting an organizational culture based on integrity and responsibility. In this context, Solinftec's entire staff is oriented to play an active role in the prevention and detection of corrupt practices.

Therefore, the following competencies are established:

1. Administrative Board

- i. Approve the Corporate Anti-Corruption Policy.
- ii. Direct issues of governance and enforcement of integrity protection.

2. Ethics Committee

- i. Review and recommend the approval of this Policy and its amendments to the Board of Directors.
- ii. Define the governance structure for integrity and anti-corruption matters, including incident prevention and handling.
- iii. Establish and monitor the implementation of initiatives and training to prevent and combat corruption.
- iv. Decide on the technical measures to be applied for high-risk events, as well as disciplinary measures, informing the Board of Directors, when necessary.

3. Employees

- i. Comply with applicable laws and regulations, as well as all processes, procedures and practices related to preventing and combating corruption.
- ii. Collaborate with internal investigations, in cases of denunciation of corruption, under penalty of liability provided for in the Anti-Corruption Law and other applicable national and international laws.
- iii. Report any suspected violation of this Policy, the Anti-Corruption Law and the Code of Ethics and Conduct in our Listening Channel.
- iv. Participate in training and communication activities related to Combating and Preventing Corruption.

XII. POLICY MANAGEMENT

The management of this policy will be under the responsibility of the Ethics Committee. The modification of this Corporate Anti-Corruption Policy may be carried out at any time. The changes and clarifications will take effect immediately after being published on the platform.

XIII. ANNEX

n/a