

1. OBJECTIVE

- 1.1. This Anti-Bribery and Anti-Corruption Policy of M. Dias Branco S/A Indústria e Comércio de Alimentos (“Policy”) is intended to establish the rules, guidelines and methods to be observed by the Company’s Employees and Third Parties in relationships with Government Authorities, Public Agents and other Company stakeholders, in order to prevent, identify and combat acts of corruption, bribery and fraud, as well as preserving the integrity and transparency of the Company’s business.
- 1.2. This Policy purpose, additionally, is to ensure compliance with the requirements imposed by Law No. 12,846, of August 1, 2013 (Anti-Corruption Law) and by Decree No. 11,129, of July 11, 2022, which provide for objective administrative and of legal entities for committing acts against the public administration, national or foreign, Decree no. 8,420, March 18, 2015, which defines the guidelines on integrity programs, Law No. 8,429, of June 2, 1992, as amended (Administrative Improbability Law), Decree-Law No. 2,848, of December 7, 1940, as amended (Brazilian Penal Code), Law No. 9,613, of March 3, 1998, as amended by Law No. 12,683/12 (Crimes of Laundering or Concealment of Assets, Rights and Values), as well as other applicable laws and regulations related to administrative probity, public contracts and relationships with public authorities, in order to ensure that the conduct of its business is guided by the highest standards of integrity, legality, responsibility and transparency.
- 1.3. The provisions of this Policy must be interpreted together and complement the conduct guidelines established in the Code of Ethics and other related policies and procedures.
- 1.4. In the event of a conflict between this Policy and other Company policies, or in any situation in which the provisions of this Policy are more specific than the Code of Ethics or other policies, Employees and Third Parties must apply the more restrictive policy or procedure. In such circumstances, the Vice-Presidency of Legal, Governance, Risks and Compliance must be informed so that it can deal with the conflict, give a recommendation on the appropriate measures to be taken and, if necessary, after agreement with the Audit Committee, recommend to the ESG Committee that it submits to the Company’s Board of Directors the update of the respective policy or procedure. The ESG Committee may, at any time and regardless of provocation, submit recommendations to the Board of Directors to update this Policy.
- 1.5. This Policy will be disclosed to all Company Employees and Third Parties, and its knowledge is mandatory for everyone. The Company will provide constant training on this Policy, mainly for audiences related to activities most exposed to possible risks of corruption and bribery, with the People, Management and Sustainability Department being responsible for keeping all training that corroborates the application of this Policy by the Company documented.
- 1.6. This Policy does not exhaust all possible situations and behaviors in violation of anti-corruption laws, therefore, the Company will periodically seek to obtain formal confirmation from its Employees regarding their knowledge and understanding of the guidelines of its Integrity Program.
- 1.7. With this Policy, the Company undertakes to meet the requirements of the Anti-Bribery Management System by complying with the Code of Ethics, policies and other applicable documents.

2. APPLICATION

- 2.1. The rules established in this Policy apply to the Company and all its Employees and Third Parties.

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- 2.1.1. In the case of companies invested by M. DIAS BRANCO that are not its subsidiaries, the Company must make its best efforts to ensure that such companies adopt policies and practices in line with this Policy.

3. RESPONSIBLE MANAGERS

Vice-presidency of Legal, Governance, Risks and Compliance;

ESG Committee;

Audit Committee;

Administrative Council.

4. DESCRIPTION

4.1. Anti-Corruption Law and other anti-bribery legislation

- 4.1.1. The Anti-Corruption Law provides for the (objective) administrative and civil liability of legal entities for committing acts of corruption against national or foreign public administration.
- 4.1.2. Through the Anti-Corruption Law, the legal entity becomes objectively responsible for the illicit act committed by its employee, intermediary agent or representative that benefits or intends to benefit the company, that is, the company will respond for any act of corruption without the need to prove the fault or knowledge of those responsible for the company.
- 4.1.3. To carry out harmful acts, it is not necessary for the illicit act to be carried out, it is enough to promise or offer undue advantages to Public Agents or people related to them (for example, Close Members of Public Agents).
- 4.1.4. The penalties provided for in the Anti-Corruption Law may be administrative, such as a fine on gross revenue and publication of the condemnatory decision in mass media, and/or judicial, such as the prohibition of receiving incentives or loans from public financial institutions or those controlled by the public authority, decree of forfeiture of assets and rights, obligation to repair the damage and suspension or dissolution of the company's activities.
- 4.1.5. The liability of the legal entity does not exclude the individual criminal liability of its administrators, employees or any person who is the author or participant in the act of corruption against the Public Administration.
- 4.1.6. Decrees no. 8,420, of March 18, 2015, and no. 11,129, of July 11, 2022, update the Anti-Corruption Law, regarding the guidelines for an efficient integrity program and the regulation of the application of legislation, respectively.

4.2. Continuous improvement

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- 4.2.1. To constantly improve the Integrity Program and Anti-Bribery Management System, periodic risk assessments are carried out, as specified in item 4.8 below, considering the characteristics of the market where the Company operates, local culture, history of corruption and bribery, level of regulation state and interaction with public bodies.
- 4.2.2. Furthermore, through monitoring by senior management and advisory committees, as well as carrying out internal and external audits, the effective implementation of the Integrity Program and Anti-Bribery Management System is verified, which makes it possible to identify possible flaws that could demand corrections and improvements.
- 4.2.3. Finally, the Compliance Management frequently monitors the effectiveness of its policies through periodic assessments.

4.3. General Guidelines

- 4.3.1. The Company does not authorize, does not participate in and repudiates any and all practices or acts of corruption or bribery, whether with Public Agents and Government Authorities, in accordance with the Anti-Corruption Law, or with Third Parties and private entities, as well as adopting, through its Program of Integrity, all necessary measures to carry out Compliance in its activities.

4.4. Prohibited practices

- 4.4.1. No person subject to this Policy may (non-exhaustive list):
- (i) Financing, funding, sponsoring or in any way subsidizing the practice of illegal acts provided for in the legislation and/or this Policy;
 - (ii) Using an interposed natural or legal person to hide or disguise their real interests or the identity of the beneficiaries of the acts carried out;
 - (iii) Hinder investigation or inspection activities of Government Authorities, bodies, entities or Public Agents, or intervene in their activities, including within the scope of regulatory agencies and supervisory bodies of the national financial system;
 - (iv) Falsifying documents, expense reports, financial records, brands or products, and structuring transactions in a way that defrauds approval processes and other internal controls;
 - (v) Practice misappropriation, embezzlement, corporate espionage and/or other unfair and anti-competitive practices;
 - (vi) Promise, offer, authorize or make Facilitator Payments in the name and/or benefit of the Company;
 - (vii) Promising, offering, authorizing or providing, directly or indirectly, Things of Value to a Public Agent or a third party related to them (for example, a Close Member of a Public Agent) with the intention of: (a) influencing or rewarding an act or decision of such Public Agent (or as consideration for such act or decision); (b) induce the Public Agent to do or omit any act; (c) induce the Public Agent to use their influence to affect or influence, for the benefit of the Company, any decision, act or resolution; (d) guarantee personal gain that may impact the Company's interests; (e) obtain confidential information about business opportunities, bids or the activities of competitors; or (f) ensure any Undue Advantage.
- 4.4.1.1. Persons subject to this Policy are also prohibited from promising, offering, authorizing, providing or receiving, directly or indirectly, Things of Value to or from an individual or legal entity in the

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private sector, with the aim of securing any Undue Advantage.

4.4.2. If approaches from Public Agents or private agents request payments or Undue Advantages to Employees in violation of the provisions of this Policy, they must be immediately rejected in an express and unequivocal manner, and this fact must be communicated to the Audit Committee, through the communication channels. communication indicated in Clause 4.20 below. The members of the Audit Committee, in turn, must report directly to the Board of Directors.

4.4.3. The practice of any of the above acts by the Company, its Employees or Third Parties and/or the violation of this Policy may result in civil and administrative sanctions against the Company, serious fines and criminal sanctions, including imprisonment, for the individuals responsible, and the Company may be prevented from contracting with the public administration, as provided in Clause 4.1 above.

4.5. Giveaways, gifts, entertainment and hospitality

4.5.1. The granting, offering, promise and/or receipt of giveaways, gifts, entertainment and hospitality must comply with the rules established in the giveaways, Gifts, Entertainment and Hospitality Policy and in the Company's Code of Ethics.

4.6. Donations and sponsorships

4.6.1. The granting, offering and/or promise of donations and/or sponsorships must comply with the rules established in the Donations and Sponsorship Policy and the Company's Code of Ethics.

4.7. Money laundering prevention

4.7.1. Any and all financial transactions must be duly recorded and accounted for. It is prohibited to receive cash resources of dubious origin, payments into an individual's current account due to services provided by a legal entity, as well as financial transactions without motivation or plausible justification.

4.7.1.1. In case of doubt related to the transfer or receipt of amounts of unclear or unknown origin, it is essential that this fact is reported to the Company's Compliance area, through the communication channels indicated in Clause 4.20 below.

4.8. Risk management

4.8.1. The Risk area, in line with the Risk Management Policy, must prepare and periodically update a risk matrix for the practice of administrative or criminal offenses related to corruption, bribery, fraud, money laundering, cartel formation, among others, which may cause liability or damage to the Company's reputation.

4.9. Relationship with government authorities and public agents

4.9.1. Relationships with Government Authorities and Public Agents must represent the Company's institutional, operational, commercial and strategic interests, always being guided by transparency,

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legality, integrity and legitimacy.

- 4.9.2. In relations with Government Authorities and Public Agents, the Company's Employees and Third Parties must always behave in an honest and transparent manner, with the usual cordiality applicable to the business environment, maintaining conduct that is absolutely in compliance with the Company's Code of Ethics, this Policy and to all other internal policies in force.
- 4.9.3. Employees and Third Parties must ensure accurate and complete communication, as well as keep recorded and documented all communications and dealings carried out on behalf of the Company with Public Agents and Government Authorities.
- 4.9.4. Addressing matters of interest to the Company with Public Agents and Government Authorities must be carried out by people qualified and authorized for this type of relationship, always through official channels, such as e-mail, public office telephone numbers, official letters, minutes, etc. Relationships with Public Agents and Government Authorities must always occur with a higher level of formalization and internal documentation of conversations, communications and meetings.
- 4.9.4.1. Specifically in the case of exchanging emails with Public Agents, the institutional email address must always be used, both of the Public Agent in question and of the Company's Employee or Third Party, and contact on behalf of the Company through private email addresses is prohibited. .
- 4.9.5. In case of personal contact with a Public Agent, this must occur in professional environments and during business hours, preferably with the participation of more than one representative of the Company (Employee or Third Party).
- 4.9.6. Meetings with Public Agents that aim to oblige or sign commitments on behalf of the Company must comply with the following formal procedures:
- (i) The participation of Company Employees and Third Parties must be previously approved by the Company's Statutory Board responsible for the area that gave rise to the meeting, by any means that proves its awareness, including issuing a power of attorney, in accordance with the Company's Bylaws;
 - (ii) Meetings must be formally requested, using institutional channels or procedures made available/used by Government Authorities;
 - (iii) Meetings, whether in person or remotely, as well as telephone contacts, must preferably involve the participation of more than one representative of the Company (Employee and/or Third Party);
 - (iv) Meetings must take place during business hours and in professional environments, preferably on the premises of the Company or Government Authorities;
 - (v) Meetings must contain a preliminary agenda, demonstrating the scheduling of the meeting, the issues to be discussed and the potential participants; It is
 - (vi) Minutes or another simplified record of the meeting must be drawn up, indicating the date, time and place of the meeting, its participants, the matters discussed and the resulting

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deliberations, even if these minutes are not ratified or signed by the Public Agents participating in the meeting. meeting.

4.9.6.1. The above procedures will be waived for meetings with Public Agents that deal with issues or acts of simple administrative routine. Practice must consider the need for registration in light of the imperatives of reasonableness and efficiency, dispensing with excessive formalism or the registration of commonplace and repeated practices in relationships with Public Agents.

4.9.7. Third parties that may be used to carry out contact with Public Agents on behalf of the Company must be informed and expressly declare their knowledge of the guidelines set out in the Code of Ethics, this Policy and other applicable corporate policies of the Company.

4.10. Inspections carried out by government authorities and public agents

4.10.1. The Company's Employees and/or Third Parties must allow, without any undue intervention, Government Authorities and/or Public Agents to carry out the inspections and/or inspections provided for by law, whenever requested.

4.10.1.1. Upon becoming aware of any inspection and/or inspection process carried out by a Government Authority that falls under the responsibility of the Company, the Employee and/or the Company's Third Party must immediately report the fact to the Company's Legal department.

4.10.1.2. During inspections and/or inspections, the guideline must be the provision of access to requested documents and information, related to the competencies of the Public Agent and Government Authority, within legal limits, observing the following precautions:

- (i) It is prohibited to carry out acts to hinder or defraud inspection and/or inspection activities of Government Authorities or Public Agents;
- (ii) It is prohibited to corrupt inspectors, managers, auditors or any other Public Agents to carry out fraudulent measurements, inspections and/or inspections; It is
- (iii) The Employee and/or the Company's Third Party must record the inspections received, indicating the date, name of the Public Agent responsible and summary of what was inspected, as well as sending the aforementioned to the Company's Legal sector

4.11. Tenders and public contracts

4.11.1. When participating in public tenders or entering into contracts with the public administration, the Company and its Employees and Third Parties must comply with the provisions of Law No. 14,133, of April 1, 2021 (Tenders Law) and other laws that govern public tenders and contracts, including the procedures related to the exemption and non-enforceability of bidding, as well as the rules inherent to these contracts.

4.11.2. In the event of public tenders and contracts, including concessions and public-private partnerships, any conduct in the sense of:

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- (i) Frustrate or defraud, through adjustment, combination or any other expedient, the competitive nature, or prevent, disrupt or defraud the performance of any act of public bidding procedure;
- (ii) Repel or seek to remove a bidder, through fraud or offering an advantage of any kind;
- (iii) Fraudulent or irregularly, a legal entity to participate in public bidding or enter into an administrative contract;
- (iv) Create, fraudulently or irregularly, a legal entity to participate in public bidding or enter into an administrative contract;
- (v) Obtain shady benefits, fraudulently, from modifications or extensions of contracts signed with the public administration, without authorization by law, in the act calling for public bidding or in the respective contractual instruments; or
- (vi) Manipulating or defrauding the economic-financial balance of contracts signed with the public administration.

4.12. Hiring public agents, close members of public agents or related people.

4.12.1. The hiring of Public Agents, Close Members of Public Agents or people related to the Company must comply with the following rules:

- (i) Hiring will only occur if there is no legal provision that prevents it, including observing the requirements of Law No. 12,813, of May 16, 2013 (Conflict of Interest Law for Public Agents);
- (ii) Hiring will never be carried out with the intention of influencing, directing action or obtaining any type of advantage or benefit, whether in favor of the contractor or the Company;
- (iii) Hiring must comply with the recruitment and selection process usually used by the Company, as well as be based on technical, objective criteria pre-established by the requesting area, without any type of favoritism; It is
- (iv) Hiring will only occur in the face of a real need and the existence of a pre-existing vacancy.

4.12.2. Any Company Employee who is a Close Member of a Public Agent must report this fact to the Compliance area through the communication channels indicated in [Clause 4.20](#) below, whenever this condition may generate suspicion or potential conflict of interest, as well as put at risk a particular transaction or the reputation of the Company and its business.

4.13. Relationship and contracting with third parties

4.13.1. General rules:

4.13.1.1. All Third Parties, whether suppliers, consultants, representatives, service providers, intermediary agents and other partners who conduct business with the Company, for the Company or on behalf of the Company, must act with the highest level of integrity.

4.13.1.2. Although external to the Company, when acting on behalf of M. DIAS BRANCO, all Third Parties must be aware of the guidelines set out in this Policy and other internal rules that regulate their actions before Public Agents, Government Authorities or private entities, being expressly prohibited from carrying out, directly or indirectly, actions that may, in any way, characterize an act of corruption or bribery, with the consequent exposure of the Company to the penalties provided for in current legislation.

4.13.1.2.1. Third parties acting on behalf of the Company must adhere to the scope defined in the contract

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and may not, under any circumstances, carry out negotiations with Public Agents, Government Authorities or private entities that are not expressly provided for in the contract. They are also prohibited from making offers or promises to Public Agents, Government Authorities or private entities, whether in the form of gifts, giveaways, entertainment, hospitality, money, favors or undue advantages, in accordance with the Gifts, Presents, Entertainment and Company Hospitalities.

4.13.1.3. Subject to the provisions of this Clause 4.12, the hiring of Third Parties by the Company must be carried out responsibly, always observing the provisions of this Policy and other applicable internal rules (for example the Company's Purchasing and Supplies Policy), in particular clause 4.14.1, so that the actions of Third Parties must be continuously monitored, in order to mitigate potential risks of acts of corruption and bribery on behalf of the Company.

4.13.1.3.1. The Company undertakes to only hire Third Parties when there is a real need and without granting privileges or benefits of any nature.

4.13.1.3.2. Given the possibility of joint liability for acts of corruption and bribery, the Company must establish commercial relationships with companies proven to be committed to ethical aspects and the fight against corruption and bribery.

4.14. Integrity due diligence or reputational check

4.14.1. The Compliance area is responsible for monitoring compliance with the criteria for the selection of contracts, which must be preceded by a preventive assessment of risks of corruption, bribery, reputation and integrity involving the Third Party, its partners, administrators, legal representatives and/or similar, as applicable.), in order to determine ("Integrity Due Diligence"):

- (i) The history of corrupt practices , bribery, unethical and illegal conduct involving the Third Party;
- (ii) The presence of the Third Party on Restriction Lists;
- (iii) If the individual (Third Party) to be hired is a Public Agent, Close Member of a Public Agent or Politically Exposed Person;
- (iv) If the legal entity (Third Party) to be hired employs a Public Agent, Close Member of a Public Agent or Politically Exposed Person;
- (v) If the legal entity (Third Party) to be hired is managed by a Public Agent, Close Member of a Public Agent or Politically Exposed Person;
- (vi) If the corporate structure of the legal entity (Third Party) to be hired is made up of a Public Agent, a Close Member of a Public Agent or a Politically Exposed Person;
- (vii) If the Third Party to be hired has specialization, experience and other qualifications to perform the purpose of the contract;
- (viii) The health and financial capacity of the Third Party; It is
- (ix) The Third Party's adherence to the requirements set out in this Policy.

4.14.1.1. In addition to the procedures carried out prior to hiring, Integrity Due Diligence may be carried out (i) periodically, in order to verify possible changes in the scenario after hiring the Third Party; or (ii) due to suspicion of corruption, bribery, illegal act, fraud or other issues of non-compliance involving the contracted Third Party.

4.14.2. The Integrity Due Diligence procedure will be carried out through information publicly available on

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search engines, screening sources, questions to the contacts provided, registrations and public restriction lists and/or other legally accessible tools.

- 4.14.3. The Compliance area will be responsible for carrying out Integrity Due Diligence procedures, according to the criteria above or requested by the manager responsible for the contracting area.
- 4.14.4. After carrying out the integrity analyses, the Compliance area will issue its opinion on the case with the appropriate recommendations to be followed by the responsible areas.
- 4.14.5. If the Integrity Due Diligence procedure identifies Warning Signs or any other situation of risk of corruption, bribery, reputation or integrity, the Compliance area may establish an internal integrity procedure, providing the Third Party with the possibility of clarifying the issue.
- 4.14.6. Based on the clarifications made, the Compliance area will issue an opinion recommending the continuation, or not, of the contract/continuity of the contractual relationship.
- 4.14.6.1. In the event of an unfavorable opinion, the process may be submitted to the Audit Committee for consideration, if the contract in question is of great strategic relevance to the Company's business.
- 4.14.7. All Integrity Due Diligence processes carried out must be archived by the Compliance area and treated with confidentiality by everyone involved.
- 4.14.8. As a condition for the adequate fulfillment of its duties and functions, the Compliance area is authorized to obtain access to any and all information belonging to the Company, in accordance with the Protocol for Investigation and Operation of the Ethical Channel.

4.15. Anti-bribery and anti-corruption clause

- 4.15.1. All hiring of Third Parties and other business partners by the Company must be in line with the Company's Purchasing and Supply Policy and, according to its criteria, be duly formalized by contractual instrument. In this sense, the existence of an anti-bribery and anti-corruption clause will be mandatory, written substantially in the form of Annex I of this Policy, in which the parties must declare knowledge of the Anti-Corruption Law and related legislation and undertake to fully comply with its provisions. , by abstaining from any activity that constitutes or may constitute a violation of said law.
- 4.15.1.1. Failure to comply with the anti-bribery and anti-corruption clause may result in various sanctioning measures against the offending party, including suspension or termination of the contract, without prejudice to other applicable measures.
- 4.15.1.2. The Legal Department will be responsible for reviewing and approving anti-bribery and anti-corruption clauses, in accordance with this Policy.

4.16. Payments

- 4.16.1. Any and all payments made to Third Parties must comply with the law, the Company's internal rules for payments, contractual instruments, and the following rules must be observed:

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- (i) Payments will not be made in cash or via bearer document, except in exceptional cases, upon authorization from the board (statutory or otherwise) of the requesting area;
- (ii) Payments will only be made to a bank account held by the contracted Third Party;
- (iii) All payments will follow the approval levels regularly established in the Company's other internal procedures (for example, Purchasing and Supplies Policy); It is,
- (iv) Proof of the real value of the contracted business and other information necessary for the proper registration of the operation will be required.

4.17. Joint ventures, consortia, mergers and acquisitions

4.17.1. The carrying out, by the Company, of corporate reorganization operations, mergers and acquisitions (M&A) or establishment of joint ventures and consortiums must be preceded by an analysis that proves the suitability and legal compliance of the target company, before completing the closing of the deal. , in order to avoid risk of succession due to liabilities arising from any violations of the Anti-Corruption Law or bribery possibly committed by the target company.

4.18. Warning signs

4.18.1. In addition to the provisions set out in this Policy, the Company's Employees and Third Parties, within the scope of their activities, must pay attention to certain situations that may constitute signs of the occurrence of acts of corruption, fraud, money laundering or bribery ("Warning Signs") .

4.18.2. The existence of a Warning Signal will not necessarily be considered proof of illegality, nor will it automatically disqualify Collaborators or Third Parties. However, the existence of a Warning Signal must be communicated immediately to the Ethics Channel indicated in Clause 4.21 , or if unavailable directly to the Compliance area, so that the fact can be properly investigated.

4.18.3. Examples of Warning Signs are the following situations (non-exhaustive list):

- (i) Atypical or extremely complex contracting structures without reasonable basis;
- (ii) Payments offered or made in cash;
- (iii) Expenses for extravagant gifts, entertainment or hospitality involving a Public Agent, Close Member of a Public Agent or Politically Exposed Person;
- (iv) Request to hire a Third Party indicated by a Public Agent, Close Member of a Public Agent or Politically Exposed Person;
- (v) Payments that are excessively high for the business in question or not consistent with the contractor's profile;
- (vi) Payments for services not provided;
- (vii) Payments to unidentified bank accounts, when made;
- (viii) Payments to bank accounts in a country other than the contractor's headquarters or branch;
- (ix) Payment of a significant amount as a commission;
- (x) When the Third Party has a history of misconduct or involvement in matters related to corruption, bribery, unethical or potentially illegal acts;
- (xi) When the Third Party is controlled or managed by a Public Agent, Close Member of a Public Agent or Politically Exposed Person;

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- (xii) When the Third Party provides or requests an invoice and/or other documents of dubious origin;
- (xiii) When the Third Party refuses or tries to hinder the inclusion of anti-bribery and anti-corruption clauses in the contractual instrument;
- (xiv) When the Third Party does not have an office, qualifications, facilities or employees compatible with its activity; or
- (xv) When the Third Party is a recently incorporated legal entity or does not have historical information on the company or the market.

4.18.3.1. The Warning Signs mentioned above do not form an exhaustive list, so signs of irregularity may vary depending on the nature of the operation, the payment request and/or expense, as well as the geographic location of the business carried out.

4.19. Records and controls

- 4.19.1. In compliance with applicable laws, especially the Anti-Corruption Law, the Company's accounting books and records must be kept complete and updated, so that they reflect accounting-financial transactions/operations in an accurate and detailed manner.
- 4.19.2. All transactions/operations must be recorded and documented in accordance with accounting standards and applicable laws, being proven by original documents, invoices, receipts, expense reports and accounting books, which must be kept for the period established by law.
- 4.19.3. It is prohibited to post or record transactions/operations in an obscure manner or to omit them, partially or completely, from accounting controls and records. No undisclosed or unrecorded ledger accounts shall be maintained for any purpose.

4.20. Communication and training

- 4.20.1. Corporate communication and training actions must aim to publicize and disseminate the rules and practices provided for in this Policy and in the Company's Integrity Program, especially those related to compliance/integrity and anti-bribery and anti-corruption topics, in compliance with the provisions of the Law Anti-corruption.
- 4.20.2. Communication and compliance training actions must comply with the general guidelines established in Annex II of this Policy.

4.21. Complaints and Ethical Channel

- 4.21.1. Within the scope of their duties, all Collaborators and Third Parties are obliged to immediately communicate any (i) Warning Signal; (ii) violation or suspected violation of this Policy; (iii) violation or suspected violation of the Anti-Corruption Law; (iii) situation that may characterize a conflict of interest; (iv) violation or suspected violation of the Code of Ethics; and (v) knowledge of a fact that could harm the Company and its business.
- 4.21.2. The communications mentioned above must be made, in an identified or anonymous manner, directly to the Ethics Channel.

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- 4.21.2.1. The Ethics Channel, operated by an independent company, can also be used in cases of doubts, suggestions or requests for guidance. In addition to the Ethics Channel, the Compliance area and the Legal area can also be consulted directly in cases of doubts, suggestions or requests for guidance.
- 4.21.2.2. The Ethics Channel is a free instrument available by telephone, e-mail, internet, whose contact details must be widely publicized on the website, intranet, and in printed materials posted at the Company's units.
- 4.21.3. Any and all complaints submitted to the Ethics Channel will be treated, to the extent permitted by applicable legislation, in a strictly confidential manner.
- 4.21.4. The existence, progress and results of the investigation of any complaint will not be disclosed and/or discussed with people who do not have a legitimate need to have access to the information, in order to avoid any damage to the reputation of the people reported or suspected.
- 4.21.5. All complaints received by the Company related to non-compliance with this Policy will be duly investigated and investigated, in compliance with the Company's internal investigation protocol, the Code of Ethics and applicable laws.
- 4.21.6. The Company does not allow any act of threat, intimidation or retaliation against any person who (i) submits a good faith report or complaint of violation of this Policy or the Anti-Corruption Law, or (ii) expresses their doubts, suspicions or concerns in relation to this matter, or (iii) refusing to participate in or declining bribery situations.
- 4.21.7. In order to ensure the effectiveness and improvement of this Policy, the Vice-Presidency of Legal, Governance, Risks and Compliance must carry out continuous monitoring of the anti-bribery and anti-corruption guidelines, supervising their compliance and reporting to the Audit Committee and, consequently, , to the Board of Directors any irregularity detected that impacts the Company's business. Periodic risk analysis to prepare necessary adaptations to this Policy is an essential measure for the effective prevention of irregularities, in addition to enabling the interruption of detected infractions and remediation of the damage generated.
- 4.21.8. As a condition for the adequate fulfillment of its duties and functions, the Compliance area is authorized to obtain access to any and all information belonging to the Company, in accordance with the Protocol for Investigation and Operation of the Ethical Channel.

4.22. Responsibilities

4.22.1. The Company's Senior Management is responsible for:

- a) Demonstrate your commitment and support to the Integrity Program, adhering to and supervising procedures to combat corruption and bribery, in addition to publicizing the Company's values and commitments.
- b) Demonstrate your commitment and support to the Integrity Program, participating, whenever possible, in the Company's communication and training actions regarding compliance, in accordance with the guidelines established in Annex II of this Policy.

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4.22.2. Responsibility for the Vice-Presidency of Legal, Governance, Risks and Compliance (Compliance Function)

- a) Address conflicts between this Policy and other Company policies and provide recommendations on the appropriate measures to be taken. If necessary, after agreement by the Audit Committee, recommend to the ESG Committee that it submit to the Company's Board of Directors the update of the respective policy or procedure.
- b) Carry out continuous monitoring of anti-bribery and anti-corruption guidelines, monitoring compliance and reporting to the Audit Committee and, consequently, to the Board of Directors any irregularity detected that impacts the Company's business.
- c) Implement the Integrity Program, improving it according to existing risks or new risks that may be identified.
- d) Submit investigated cases of corruption and bribery to the competent administration bodies, as applicable.
- e) Have complete independence to deal with matters related to the Anti-Bribery Management System, with direct access and reporting results to the Board of Directors and Senior Management.

4.22.3. The Compliance area is responsible for:

- a) Clarify any doubts regarding the application of the guidelines provided for in this Policy.
- b) Receive reports and provide appropriate treatment to cases of communication from a Company Employee who is a Close Member of a Public Agent.
- c) Carry out Integrity Due Diligence procedures and establish and conduct internal integrity procedures, under the terms set out in this Policy.
- d) Keep all information obtained during the Integrity Due Diligence processes documented.
- e) Receive, analyze and provide appropriate treatment to Warning Signals and Complaints received.
- f) Perform communication and compliance training actions in accordance with the general guidelines and responsibilities established in Annex II of this Policy.

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- g) Carry out continuous monitoring of anti-bribery and anti-corruption guidelines, monitoring compliance.

4.22.4. The Risk area is responsible for:

- a) Prepare and periodically update a matrix of risks of committing administrative or criminal offenses related to corruption, bribery, fraud, money laundering, cartel formation, among others, that could cause liability or damage to the Company's reputation.

4.22.5. The Legal area is responsible for:

- a) Review and approve legal instruments, especially anti-bribery and anti-corruption clauses, in accordance with this Policy.
- b) Clarify any doubts regarding the application of the guidelines provided for in this Policy.
- c) Perform communication and compliance training actions in accordance with the general guidelines and responsibilities established in Annex II of this Policy. Receive and maintain records of reports from Employees and Third Parties regarding inspection and/or inspection processes carried out by Public Agents and Government Authorities. If they are of a tax nature, report to the tax legal area.

4.22.6. The areas of Communication and Corporate Education are responsible for:

- a) Perform communication and compliance training actions in accordance with the general guidelines and responsibilities established in Annex II of this Policy.

4.22.7. The Accounting area is responsible for:

- a) Maintain the Company's accounting books and records complete and updated, so that they reflect accounting-financial transactions/operations in an accurate and detailed manner.
- b) Ensure that the internal control environment mitigates potential risks of accounting fraud, in compliance with applicable regulations.

4.22.8. The Statutory Boards are responsible for:

- a) Authorize the participation of Employees and Third Parties in meetings with Public Agents whose purpose is to sign commitments and make decisions on behalf of the Company.

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4.22.9. The Audit Committee is responsible for:

- a) Decide on hiring a Third Party of great strategic relevance to the Company's business, in the event of an unfavorable opinion in the Integrity Due Diligence process.
- b) Process non-compliance with the obligations and rules established in this Policy and resolve on it, as applicable.

4.22.10. The ESG Committee is responsible for:

- a) Analyze and recommend, when necessary, any changes and revisions to this Policy.
- b) Monitor and review the Integrity Program, improving it according to existing risks or new risks that may be identified.

4.22.11. The Board of Directors is responsible for:

- a) Approve any changes and revisions to this Policy.
- b) Regulate the cases omitted from this Policy.
- c) Process non-compliance with the obligations and rules established in this Policy and resolve on it, as applicable.

4.22.12. It is the responsibility of all Collaborators and Third Parties:

- a) Know, respect and disseminate the guidelines defined in this Policy, as well as carry out training as required and report to the Ethics Channel any suspected violation of applicable legislation, policies and procedures of M. Dias Branco.

4.23. Policy Violation

- 4.23.1. Failure to comply with this Policy will subject the offender to disciplinary sanctions, in accordance with the Company's internal rules (for example, the Company's Code of Ethics), without prejudice to applicable administrative, civil and criminal sanctions, attributable by the competent authorities.
- 4.23.2. Collaborators and/or Third Parties who are proven to be acting in bad faith when communicating, in accordance with Clause 4.21 above, possible violations of the guidelines of this Policy or facts known to be false will also be subject to sanctions.

5. GLOSSARY

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5.1. The terms and expressions listed below, when used in this Policy, in the singular or plural will have the following meaning:

“Public Agent” - Any natural person, civil servant or not, of any level or hierarchy, who exercises, even if temporarily or without remuneration, by election, appointment, designation, hiring or any other form of investiture or bond, mandate, position, employment or function in or for a Government Authority; any individual who works for a service provider contracted or contracted to carry out activities typical of the Public Administration, as well as any leader of a political party, their employees or other people who act for or on behalf of a political party or candidate for office public. A Public Agent will be anyone who is part of this definition, whether national, foreign or who holds a position, job or function in international public bodies or organizations.

“Governmental Authority” - Every organ, department or entity of the direct or indirect administration of any of the powers of the Union, the States, the Federal District or the Municipalities, legal entity incorporated into public assets or entity for the creation or funding of which the treasury has contributed or competes with more than fifty percent of the assets or annual revenue, or over which the State or Government can, directly or indirectly, exercise a dominant influence (by holding the majority of subscribed capital, controlling the majority of votes or by having the right to appoint the majority of members of the administration, management body or supervisory board); as well as bodies, state entities or diplomatic representations of a foreign country, as well as bodies, entities and people controlled, directly or indirectly, by the public authorities of a foreign country, international public bodies or organizations, including sovereign wealth funds or an entity whose property is a fund sovereign.

“Thing of Value” - Money or any good, asset or benefit. Things of value include, but are not limited to: (i) cash or the equivalent (including gift cards); (ii) gifts; (iii) entertainment; (iv) hospitality; (v) benefits and favors (for example, special access to a state agency); (vi) loans of goods or equipment; (vii) provision of services that would otherwise need to be paid for or purchased (viii) employment or consultancy opportunities; (ix) payment of expenses or debts; (x) granting donations and sponsorships; and (xi) business opportunities.

“Collaborators” - All employees, Directors (statutory or not), members of the Board of Directors, members of committees (statutory or not), members of the Supervisory Board, apprentices, and interns of the Company, regardless of their position or function.

“Company” or “M. DIAS BRANCO” - M. Dias Branco S/A Indústria e Comércio de Alimentos and its subsidiaries.

“Compliance” - Adherence and compliance with applicable legal and regulatory standards, as well as the policies and guidelines established under the terms of the Company’s Integrity Program.

“Corruption” - The act or effect of giving, promising, offering, authorizing, requesting, or receiving in exchange, directly or indirectly, for oneself or for another, undue advantage (pecuniary or otherwise) to a Public Agent or a person equivalent to him who causes him to depart from, act or fail to act in accordance with the law, morals and good customs. Any form of corruption will not be tolerated, whether in relation to Public Agents or Third Parties.

“Restriction Lists” - Mandatory, but not restricted to (i) National Register of Disqualified and Suspended Companies (CEIS); (ii) Register of Precluded Non-Profit Private Entities (CEPIM); (iii) National Register of Punished Companies (CNEP); (iv) National Register of Civil Convictions for Acts of Administrative Improbability (CNIA) of the National Council of Justice - CNJ; (v) List of Disqualified and Disqualified Persons from the Federal Audit Court - TCU.

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“Close Member” - In relation to a person, their spouse or partner, blood or related, in a direct line (ascendant or descendant) or collateral, up to the second degree of kinship.

“Facilitating Payments” - Any payment or concession not provided for in an official rule or regulation of government bodies or regulatory agents, made to a Government Authority or Public Agent, to accelerate, facilitate and/or guarantee the execution of “routine public action”, such as: (i) obtaining permits, authorizations, permissions, licenses or any other official documents; (ii) obtaining and processing government documents, such as visas and work applications; (iii) release of goods through customs or scheduling inspections; (iv) obtaining police protection/favorites; (v) provision of mail collection and delivery services, telephony, electricity and water supply, cargo transportation or protection of goods against deterioration; and (vi) any other actions of a similar nature.

“Politically Exposed Person” - Public Agents who perform or have performed, in the last 5 (five) years, in Brazil or in foreign countries, territories and dependencies, positions, jobs or functions described in Resolution No. 29 of the Activities Control Council Financial (COAF).

“Integrity Program” - Means the Company's Code of Ethics, policies and procedures, the Company's Reporting Channel, as well as the set of measures established from time to time with the aim of guaranteeing integrity in its activities and complying with the requirements of the Anti-Corruption Law and related legislation.

“Bribe” - means the offer, promise, donation, acceptance, or request of an undue advantage of any value (which may be financial or non-financial), directly or indirectly, and regardless of location, in violation of applicable laws, as an incentive or reward for a person who is acting or failing to act in relation to the performance of his or her obligations.

“Third Parties” - Any natural or legal person who is not an Employee of the Company or who is hired to assist in the performance of its activities, such as partners, consortium members, representatives, suppliers, service providers in general, consultants, outsourced workers, agents, or intermediaries who act on behalf of the Company.

“Undue Advantage” - Any goods or benefits, tangible or intangible, including money and valuables, offered, promised, or delivered with the aim of influencing or rewarding any act or decision of a Public Agent or Third Party.

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6. ATTACHMENTS

6.1. Annex I

TEMPLATE ANTI-BRIBERY AND ANTI-CORRUPTION CLAUSE

This is the Company's standard anti-bribery and anti-corruption clause, to be used in all situations provided for in this Policy.

Any variations to this clause can only be considered if previously approved by the Legal Department of the Company's Legal Area of the respective business.

“The Parties declare that they are aware of the standards for preventing corruption, bribery and money laundering provided for in M. DIAS BRANCO's internal policies, in current Brazilian legislation and in all international commitments assumed by Brazil, especially in Law 12.846/2013 (Law Brazilian Corporate Anticorruption), in Law No. 9,613/98 and in Law No. 8,429/1992 (Administrative Improbity Law) and undertake to comply with them faithfully and base their activities and relationships on the highest legality and morality, for themselves and for their partners, administrators, representatives, employees, advisors, related parties and collaborators, as well as demanding the same from third parties hired by them, being obliged to repudiate any and all harmful acts, especially against public administration and assets, national or foreign, or that violates the principles of public administration, obliging each other, in exercising the rights and obligations provided for in this Agreement and in complying with any of its provisions, to:

- I) not promise, offer or give, directly or indirectly, an undue advantage to a public agent, or any third party related to him or her;
- II) not finance, fund, sponsor or in any way subsidize the practice of illegal acts provided for in the aforementioned legislation;
- III) not use, in any way, this Agreement as a way to obtain any type of benefit or advantage in violation of the provisions of the legislation referred to in this clause;
- IV) adopt the best practices for monitoring and verifying compliance with anti-corruption laws, with the aim of preventing acts of corruption, bribery, fraud, illicit practices or money laundering;
- V) in any way, not defraud this Agreement, as well as not carry out any actions or omissions that constitute an illegal or corrupt practice, under the terms of Law No. 12,846/2013, bribery or any other applicable laws or regulations, even if not related to this Agreement.”

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6.2. Annex II

M. DIAS BRANCO SA GENERAL COMMUNICATION AND COMPLIANCE TRAINING GUIDELINES

1. PURPOSE AND SCOPE

1.1. Corporate communication and training actions must aim to publicize and disseminate the rules and practices provided for in the Company's Integrity Program, especially those related to compliance/integrity, anti-bribery and anti-corruption themes, in compliance with the provisions of the Anti-Corruption Law.

1.2. The guidelines established in this document apply to the Company, its subsidiaries and all its Employees and Third Parties (as applicable).

2. COMMUNICATION PLAN

2.1. To ensure that all Employees and Third Parties (as applicable) know and understand the anti-bribery and anti-corruption rules and practices provided for in the Integrity Program and the Anti-Corruption Law, the Company, through the People, Management and Sustainability Department and the Vice Presidency Legal, Governance, Risks and Compliance, will prepare and implement, annually, a communication plan (internal marketing) to disseminate ethical, anti-bribery and anti-corruption rules and conduct.

2.1.1. The communication plan must necessarily define the following aspects:

- (i) Target audience;
- (ii) Objectives and central themes;
- (iii) Types of communication actions to be used;
- (iv) Periodicity; It is,
- (v) Managers responsible for preparing, executing, and monitoring communication actions.

2.2. The communication actions provided for in the communication plan must be supported by an exclusive budget managed by the People, Management and Sustainability Department, so that the effectiveness of the communication actions is guaranteed.

2.3. Whenever possible, communication actions must involve the presence and commitment of the Company's senior management, in order to highlight the importance of the topics and the Company's engagement in favor of integrity actions.

2.4. All actions related to the Company's communication plan must be written in simple language that is accessible to recipients.

2.5. The actions of the communication plan may include the following activities, without prejudice to others that the People, Management and Sustainability Department and the Legal, Governance, Risks and Compliance Vice-Presidency deem relevant:

- (i) Institutional E-mails: electronic communications, to be sent by senior management and/or the Vice-Presidency of Legal, Governance, Risks and Compliance to Employees and Third Parties (as applicable), containing guidance on the Integrity Program;

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- (ii) Message from the Presidency: written or audiovisual communications from the Presidency of the Company, prepared jointly with the People, Management and Sustainability Department and the Legal, Governance, Risks and Compliance Vice-Presidency and aimed at Employees, Third Parties and the external public (as applicable), containing expressions of support from senior management for the Integrity Program and ethical and anti-bribery and anti-corruption issues in general;
- (iii) Institutional Videos: institutional videos, to be made available on the Internet and/or the Company's intranet, containing educational topics about the Integrity Program and other ethical, anti-bribery and anti-corruption issues;
- (iv) Electronic Signatures (E-mails): periodic updates of Employees' electronic signatures, in order to reinforce the main guidelines contained in the Company's Integrity Program;
- (v) Desktop Screensavers: screensavers on the desktop of the Company's computers and notebooks containing simple messages that refer to the Integrity Program. The content of the messages must be renewed periodically;
- (vi) Notice Boards, Totems and banners: notice boards, totems and banners, to be distributed throughout the Company's facilities, containing relevant messages about the Integrity Program, in a tone inviting everyone to participate and engage in the process;
- (vii) Specific Stickers on the Reporting Channel: essential information about the Company's Reporting Channel to be presented on "stickered" notice boards at strategic points in all of the Company's facilities;
- (viii) Folders: leaflets in "folder" format, to be distributed to Employees and Third Parties (as applicable), presenting, in a practical and informative way, the basic principles of the Integrity Program;
- (ix) Social Networks: the Company's pages on social networks must periodically present messages that reflect the main guidelines of the Integrity Program and the Company's engagement with ethical and anti-bribery and anti-corruption issues;
- (x) Company Website: the Company's website containing all information about the Integrity Program and communication and training actions in matters of compliance and anti-bribery and anti-corruption;
- (xi) Comics about the Integrity Program: comic books (comics) containing playful instructions about the Integrity Program, especially aimed at Employees and Third Parties (as applicable) who have limited access to the Company's digital resources;
- (xii) Didactic Version of the Code of Ethics: updated and simplified version of the Company's Code of Ethics, to be distributed in print or online, with the aim of facilitating understanding and absorption of the most relevant points of the Integrity Program by employees Collaborators and Third Parties (as applicable); and
- (xiii) Events: any updates to the Integrity Program that lead to significant changes in its content must be accompanied by informative events that allow broad dissemination to the internal public (Employees and Third Parties), such as breakfasts, seminars, lectures, workshops, etc.

2.6. Communication actions must be carried out continuously and periodically, so that the dissemination of ethical and anti-bribery and anti-corruption rules and conduct effectively reaches its target audience.

2.7. In addition to the regular communication actions provided for in the communication plan, specific actions will be carried out with Employees and Third Parties, as appropriate, on the following occasions:

- (i) Whenever there is a relevant change/update to the Code of Ethics and/or the policies that make up the Company's Integrity Program;
- (ii) Every August 1st, the date on which the Anti-Corruption Law was enacted; It is,
- (iii) Every December 9th, the date on which International Anti-Corruption Day is celebrated.

3. TRAINING PLAN

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3.1. The Company must maintain a periodic and constant training plan for its Employees and Third Parties (as applicable), with the aim of disclosing and disseminating the rules, anti-bribery and anti-corruption practices provided for in the Integrity Program and the Anti-Corruption Law, as well as ensuring the highest level of adherence by Employees and Third Parties (as applicable) to the aforementioned rules and practices.

3.1.1. The frequency of training, which, under any circumstances, cannot exceed 3 (three) years, will depend, among other factors, on the level of exposure to risks, so that the areas of the Company most exposed to integrity risks must receive training more frequently than others.

3.1.2. In the event of a relevant change/update to the Code of Ethics and/or the policies that make up the Company's Integrity Program, the Company must convene refresher training so that affected Employees and/or Third Parties are updated on such changes within 6 (six) months of said change/update.

3.2. The Vice-Presidency of Legal, Governance, Risks and Compliance, and the Directorate of People, Management and Sustainability, together, will prepare and implement annually the training program on compliance matters, which must necessarily define the following aspects:

- (i) Target audience;
- (ii) Objectives;
- (iii) Program content;
- (iv) Formatting of training;
- (v) Periodicity; and,
- (vi) Managers responsible for preparing, executing, and monitoring training.

3.3. Training must be supported by an exclusive budget managed by the People, Management and Sustainability Department, so that the effectiveness of training actions is guaranteed.

3.4. Whenever possible, training must involve the presence and commitment of the Company's senior management, in order to highlight the importance of the topics and the Company's commitment to integrity actions.

3.5. Training must be attended by (i) all Company Employees related to activities most exposed to possible integrity risks, including members of senior management; and (ii) Third parties previously selected by the Vice-Presidency of Legal, Governance, Risks and Compliance, according to the risk exposure of the respective contracting area.

3.6. Training will be carried out under the following circumstances:

- (i) Initial Training. General training on the Integrity Program will be carried out (a) within 12 (twelve) months from the date of approval of the Company's Anti-Corruption Policy, with all selected Employees and Third Parties; and (b) at the beginning of the relationship between the Company and the selected Employees and/or Third Parties (e.g. admission and/or hiring);
- (ii) Refresher Training. In addition to the mandatory initial training, refresher training will be periodically administered to all selected Employees and Third Parties, every three years, observing the guidelines set out in items 3.1.1 and 3.1.2 above; and
- (iii) Specific Training. In addition to periodic training (initial and refresher training), the Company may eventually carry out specific training aimed at areas of the Company most exposed to integrity risks.

3.7. Training may be formatted in the following ways, without prejudice to others that the Vice-Presidency of Legal, Governance, Risks and Compliance, and the Directorate of People, Management and

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Sustainability deem pertinent:

- (i) In-person (in company)
- (ii) Quiz/Mock Tests
- (iii) Workshops
- (iv) External Trainings; and,
- (v) Speeches.

3.8. In order to ensure training effectiveness, the Vice-Presidency of Legal, Governance, Risks and Compliance may suggest to the competent bodies, as applicable, to apply corrective measures to Employees and/or Third Parties (as applicable) that, unjustifiably, do not respond to calls for training on compliance matters, observing the guidelines of the Company's Code of Ethics and Consequences Policy.

3.9. The People, Management and Sustainability Department must keep on file any and all documentation proving the participation of Employees and Third Parties in training (e.g. attendance list, certificate, etc.), as well as any and all related material, for a minimum period of 5 (five) years from the date of completion of the respective training. These documents must be presented to Government Authorities whenever requested or necessary.

4. RESPONSIBILITIES

4.1. The Board of Directors and Statutory Board are responsible for:

- Demonstrate your commitment and support to the Integrity Program, participating, whenever possible, in the Company's communication and training actions on compliance matters.

4.2. The Legal, Governance, Risks and Compliance Vice-Presidency is responsible for:

- Clarify any doubts regarding the application of the guidelines set out in this document.
- Prepare and implement, annually, a communication plan (internal marketing) to disseminate the Company's ethical, anti-bribery and anti-corruption rules and conduct;
- Provide support to the Communication area for the preparation and implementation of communication plans.
- Develop and implement, annually, a training program in matters of
- Company compliance.
- Select (or dismiss) Employees and/or Third Parties to undertake mandatory training.
- Select Employees and/or Third Parties from areas of the Company most exposed to risks of corruption and bribery for specific compliance training.
- Suggest to the Ethics Committee the application of corrective measures to Employees and/or
- Third parties (as applicable) who, unjustifiably, do not respond to calls for compliance training.

4.3. Legal Management:

- Develop and implement, annually, the Company's compliance training program.

4.4. The People, Management and Sustainability Department is responsible for:

- Prepare and implement, annually, a communication plan (internal marketing) to disseminate the Company's ethical, anti-bribery and anti-corruption rules and conduct;
- Provide support to the Legal, Governance, Risks and Compliance Vice-Presidency for the preparation and implementation of communication plans.

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- Manage exclusive budget allocated to communication actions.

4.5. Corporate Education Management:

- Develop and implement, annually, a training program in matters of
- Company compliance.
- Manage exclusive budget allocated to compliance training.
- Keep on file all documentation proving the participation of Employees and Third Parties in training (e.g. attendance list, certificate, etc.), as well as any and all related materials.

7. CHANGE HISTORY

Revision	Latest Changes
2	Template adjustment.

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