



ANTI-CORRUPTION POLICY

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1. PURPOSE

The Anti-Corruption Policy aims to affirm that the Alubar Group does not connive with corruption acts and to define rules and guidelines based on Law 12.846/2013 (Brazilian Anti-Corruption Law), Decree 8.420/2015, Foreign Corrupt Practices Act (FCPA), UK Bribery Act (UKBA) and Corruption of Foreign Public Officials Act (CFPOA) and other applicable legislation, to conduct all of our business with ethics, transparency, independence, integrity, and regularity to ensure the credibility and image of our companies.

2. TARGET AUDIENCE

This policy applies to Alubar Group's Executive Boards, employees and third parties (suppliers, commercial representatives, and consultants).

3. CONCEPTS

Corruption: Action or effect of corrupting, dishonest, fraudulent, or illegal behavior that involves the exchange of money, valuables, services or personal favors for personal gain and the alteration of the original state or characteristics of something. The most common form of corruption is bribery.

Bribery: means paying, offering, promising, or receiving an improper benefit with the intent of influencing someone's behavior to obtain or retain business advantage. A bribe can take many forms - such as offering or giving money or anything else of value. In fact, even common business practices or social activities, such as gift-giving or hospitality, can constitute bribery in certain circumstances.

Illegal Acts: means to go against ethical principles to obtain any advantage, be it financial or otherwise. It is an act prohibited by laws or rules.

4. GUIDELINES

Employees must not commit, under any circumstances, in Brazil or abroad, corruption acts, bribery ("Illicit Acts"), and must not use intermediaries, such as agents, consultants, distributors, or any other business partners for these purposes.

The Alubar Group makes no distinction between public or private employees regarding the occurrence of illicit acts and does not tolerate the practice of such acts, regardless of the position of the recipient. Nevertheless, the Group recognizes that acts of this nature, involving the public administration, generate negative impacts of greater proportion, affecting society, which is why special measures must be adopted in the relationship with agents and public sectors.



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Always ask yourself before offering or giving money, or anything else of value, to anyone, especially if this act could be seen as an illegitimate practice. If the answer is affirmative, or you are not sure that it is a legitimate practice, do not proceed with the action before making sure that you are not engaging in an act of corruption.

The Alubar Group also highlights its commitment to fighting corruption, by signing the United Nations (UN) Global Pact, which establishes, as one of its principles, the fight against all forms of corruption by companies.

4.1. IMPERMISSIBLE CONDUCT

Alubar Group's employees and third parties are not allowed:

- a) To promise, offer or give, directly or indirectly, an undue advantage to a public agent, or third person related to him.
- b) To finance, fund, sponsor or in any way subsidize the practice of illicit acts.
- c) To use another individual or legal entity to hide or disguise its real interests or the identity of the beneficiaries of the acts performed.

When it comes to bidding and contracts, it is considered intolerable:

- a) Failure to comply with the requirements of Law 8.666/1993 (Brazilian Bidding Law) or other applicable legislations of the countries where the Alubar Group operates.
- b) To frustrate or defraud, by means of an adjustment, combination or any other expedient, the competitive nature of a public bidding procedure.
- c) To prevent, disturb or defraud the performance of any act of public bidding procedure.
- d) To remove or seek to remove a bidder, through fraud or offering an advantage of any kind.
- e) To defraud public bidding or contracts resulting therefrom.
- f) To create, fraudulently or irregularly, a legal entity to participate in a public bidding process or enter an administrative contract.
- g) To obtain an undue advantage or benefit, fraudulently, from modifications or extensions of contracts entered with the public administration, without authorization by law, in the public bidding notice or in the respective contractual instruments.



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- h) To manipulate or defraud the economic-financial balance of contracts with the public administration.

If someone does not meet goals or a task list when refusing to commit illegal acts, they will not be penalized or retaliated against as long as they report the matter soon after it occurs.

4.2. COLLABORATION WITH AGENTS AND PUBLIC BODIES

It is the employee's obligation to cooperate with the investigation or inspection activities of public agencies, entities, or agents, and not to intervene in their activities, including in the scope of the regulatory agencies and the inspection bodies of the national financial system.

4.3. ACCOUNTING BOOKS AND RECORDS

Alubar Group has the obligation to record its accounting, operations, and financial transactions in a detailed, correct, and accurate manner. Not being allowed:

- a) Use false financial documents.
- b) Intentionally making incorrect accounting entries.
- c) Perform any kind of accounting fraud.
- d) Use any accounting artifice to conceal or cover up illegal payments.

Its records must be filed electronically, in an integrated system (ERP), for any auditing processes and/or investigations.

We are committed to auditing our accounting records annually, through an independent company, and publishing them in official media and newspapers of wide circulation.

4.4. ANTI-CORRUPTION CLAUSE

All third parties that do business with the Alubar Group and/or act on behalf of the Group must observe in their actions the highest level of integrity and transparency, being mandatory the observance of the anti-corruption clause in all contracts executed by Alubar with its third parties. The non-compliance with the foreseen in this clause will lead to the application of the penalties established in the contract, without prejudice to other applicable measures.

Alubar's Compliance Department must be informed about contracts in which there is the impossibility of altering and inserting anti-corruption clauses requested by Alubar. In this case, the Compliance department must perform, even after the execution of the contract, due diligence on the other party to verify its suitability and reputation.



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4.5. OTHER ANTI-CORRUPTION GUIDELINES

The commitment against corruption must have the active participation of everyone who makes the Alubar Group, so it is essential that the processes are supported by other policies that complement this document. They are:

- a) Codes of Conduct (employees and third parties): Guidelines on the general, expected, and intolerable conducts to be practiced by Alubar Group's employees and third parties.

See Code of Ethical Conduct

See Third Parties' Code of Conduct

- b) Souvenirs, Gifts, Donations, and other Contributions Policy: Definitions, rules and guidelines on the giving and receiving of gifts, presents, hospitality, entertainment, grants, donations, contributions (political or otherwise) and sponsorships.
- c) Conflict of Interest Policy: Exposure of situations that characterize conflicts of interest and guidelines on how the group's employees should behave in these cases.
- d) Due Diligence Policy: Guidelines of screening criteria, applicability, execution, and response to due diligence of third parties that have a commercial relationship with Alubar Group.
- e) Agents and Public Sector Relationship Policy: Guidelines on who can or cannot get in contact (on behalf of Alubar Group) with public agents, how meetings should be conducted, segregation of duties in operations related to the public sector, offering courtesies, participating in bids and entering into contracts public.

4.6. BRAZILIAN GENERAL DATA PROTECTION LAW

Compliance with this policy may give rise to the processing of personal data of employees and third parties.

Therefore, Alubar Group is committed to guaranteeing to the owners the safety of the personal data treated, using them only for specific purposes, besides taking care of the data in accordance with the determinations of the Brazilian General Data Protection Law and with Alubar Group's Privacy Policy.

5. RESPONSIBILITIES

- a) Disclosure / training:

The Compliance department, with the endorsement and support of the Ethics Committee, has the authority to make decisions, adopt measures, give instructions,



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provide for disclosure of the policy and training of the target audience, and provide guidance, as appropriate to the implementation and application of this Policy, in addition to managing, monitoring, or resolving conflicts declared or notified. This authority will be exercised after considering all relevant facts and, whenever possible, after discussing the matter with the Executive Board.

b) Reading, understanding, and complying with the Policy:

The target audience of this Policy should review this document and confirm that they understand its contents. Additionally, managers, employees in the Compliance department and members of the Ethics Committee must commit to adhering to its terms and conditions and applying them in their corresponding functions.

c) Policy compliance monitoring:

The departments described below are responsible for monitoring compliance with this policy in the obligations that apply to them.

- Legal Department.

d) Clarification of doubts:

If you have any questions regarding this Policy, need guidance or clarification on how it applies to specific situations, suspect, or know of acts that are being practiced or will be practiced in violation of it, you should contact the Compliance department or use the Alubar Group's Ethics Channel to report violations, thus allowing these actions to be investigated.

Employees who violate this or any other Group policy will be subject to disciplinary measures contained in the Alubar Group's Consequences Policy.

e) Decisions not covered by the policy:

Decisions on situations not contemplated in the guidelines of this policy will be analyzed by the Compliance Department and, if necessary, escalated to the Executive Board, via the Alubar Group's Ethics Committee.

With the purpose of subsidizing future revisions of this Policy, the Compliance department must keep track of all situations not contemplated in this document that required analysis and approval from the Executive Board.

f) Exceptions to the rule:

All exceptions to this policy, as well as the waiver of any guideline of this policy or its suspension, can only be approved by Alubar Group's Executive Board and Ethics Committee.



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g) Policy update/review:

The Compliance department's Board of Directors is responsible for reviewing this policy, keeping its guidelines always up to date and in line with the strategies defined by Alubar Group.

In cases of changes, additions, or deletions of guidelines, the other departments affected by this Policy should be consulted.

6. RELATED POLICIES

Code of Ethical Conduct
Third Parties' Code of Conduct
Conflict of Interest Policy
Souvenirs, Gifts, Donations, and other Contributions Policy
Due Diligence Policy
Agents and Public Sector Relationship Policy
Ethics Channel Use Policy
Consequences Policy

7. PROCEDURES

There are no specific procedures related to this policy.

8. ETHICS CHANNEL

The Alubar Group believes that the effectiveness of an Integrity Program is only real with the unconditional participation of all the people who make up our companies. Thus, it is the responsibility of each employee and third party to comply with the conduct explicit in this Policy.

When verifying situations that characterize a violation of the conducts foreseen in this policy, you must report it to help the company build a more wholesome environment. The situations can be presented to the immediate manager, and if the informant does not feel comfortable, he/she can contact the Alubar Group's Compliance Department by phone +55 (91) 3322-7152 or +55 (91) 99164-8655, and by e-mail compliance.alubar@alubar.net or in person.

If the employee prefers to report the situations ANONYMOUSLY, he/she can do so through the Ethics Channel, which is operated by an independent company and has a high standard of security and confidentiality of information, through the methods below:



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Brazil: 0800 900 9098

USA/Canada: 1 (800) 870-3866

Other countries: +555123132309

ethics.alubar@contatoseguro.com.br

www.contatoseguro.com.br/alubar

All information regarding the report will only be accessed by the Ethics Committee, which is responsible for maintaining the confidentiality of the information received. If the informant wishes to have his/her identity revealed (only to the Ethics Committee), he/she must clearly express in his/her manifestation that he/she wishes to be identified.

Alubar Group WARRANTS that its employees, or any third party, will NOT be retaliated against or intimidated in any way for making a report in good faith.