

## **ANTI-CORRUPTION POLICY**

**Objective:** This document ("Policy") aims to establish guidelines and procedures of Mundial aimed at combating corrupt conduct (bribery, deviations and concessions of improper advantages), as well as the procedure for handling such acts, aiming at the investigation of facts, reports and inspection.

**Application:** This is an internal document, with legal value and immediate and indistinct applicability, as of its publication, to employees, partners, third parties, suppliers, including, but not limited to, commercial representatives, who relate to Mundial, and to all areas of Mundial in Brazil and abroad. This document must be used jointly and in accordance with the other guidelines established by Mundial in the Code of Conduct and in internal procedures, standards and policies, in particular the Compliance Policy.

### **1. GENERAL GUIDELINES**

1.1. Mundial seeks to prevent the practice of any conduct that results in acts harmful to the Public Administration, national or foreign, and other private companies, observing the provisions of Law No. 12.846/2013 ("Anti-Corruption Law"), in particular to prohibit the acts listed below:

1.1.1. Promise, offer, pay, or give, directly or indirectly, undue advantage to a public agent, Brazilian or foreign, or the person related to him;

1.1.2. Finance, fund, sponsor or in any way subsidize the practice of illegal acts provided for in the Anti-Corruption Law;

1.1.3. Use an interposed individual or legal entity to hide or disguise their real interests or the identity of the beneficiaries of the acts performed;

1.1.4. To hinder the investigation or inspection activity of public bodies, entities or agents, or intervene in their performance, including within the scope of regulatory agencies and supervisory bodies of the national financial system;

1.1.5. With regard to bids and contracts:

1.1.5.1. Frustrate or defraud, through adjustment, combination or any other expedient, the competitive nature of a public bidding procedure;

1.1.5.2. Prevent, disturb or defraud the performance of any act of public bidding procedure;

1.1.5.3. To remove or seek to remove a bidder, through fraud or offering an advantage of any kind;

1.1.5.4. Fraudulent public bidding or contract arising therefrom;

1.1.5.5. Create, fraudulently or irregularly, a legal entity to participate in public bidding or enter into an administrative contract;

1.1.5.6. Obtain an improper advantage or benefit, fraudulently, from modifications or extensions of contracts entered into with the Public Administration, without authorization by law, in the public bidding notice or in the respective contractual instruments; or

1.1.5.7. Manipulate or defraud the economic and financial balance of contracts entered into with the Public Administration.

1.2. The undue advantage can be configured through financial resources or assets, such as cash and financial transactions, or grants of economic-financial value, direct or indirect, such as, but not limited to, gifts, hospitality expenses (tickets, lodging, transfers, meals, entertainment), courses and training, indications for positions or jobs, loans, guarantees, donations and sponsorships. Expenses provided for in agreements or partnership terms are not characterized as undue advantage.

## 2. DEFINITIONS

**Public Administration:** It is the set of bodies, services and entities of the direct and indirect public administration (foundations, autarchies, public companies and mixed-capital companies), and respective agents. This concept, for the purposes of this Policy, encompasses all State equipment, at all levels (Federal, State and Municipal) and powers (Executive, Legislative and Judicial) for the provision of public services, for the management of public goods and community interests, as well as their respective representatives.

**Public Agent:** It is any individual who represents the public power, whether public official or not, paid or not, exercising temporary or permanent service. It is everyone who exercises, even if temporarily or without remuneration, by election, appointment, designation, hiring or any form of investiture or bond, mandate, position, employment or public function. It is

equivalent to a Public Agent who works for a private company contracted or contracted for the execution of a typical activity of the Public Administration.

**Harmful Acts:** They are any acts or omissions that cause direct or indirect damage to the interest and/or public assets to the detriment of the interest of third parties and that contradict the principles of Public Administration (e.g. impersonality, morality, efficiency, legality and publicity) and the international commitments assumed by Brazil.

**Confidential Channel:** The Confidential Channel is the channel made available by Mundial to any party involved that aims to offer anonymously or in an identified manner a report or information about conduct that they deem contrary or potentially offensive to the guidelines of Mundial or the legislation in force, including the Anti-Corruption Law.

**Employee:** Any employee, including, but not limited to, temporary employees, trainees, minor apprentice, statutory director of Mundial, as well as the members of the Board of Directors and its controlled companies of which it holds a direct or indirect equity interest.

**Corruption:** It consists of suggesting, offering, submitting, requesting, accepting or receiving, directly or indirectly, undue advantages to people in the public, private or third sector organizations.

**Risk:** Combination of the likelihood of a threat and its potential impacts.

### **3. INTERACTION WITH PUBLIC ADMINISTRATION**

3.1. Institutional and contractual relations with the Public Administration, national or foreign, at all levels, spheres and powers, can occur in several ways, such as:

- 3.1.1. Request and obtaining permits, licenses, authorizations and certificates;
- 3.1.2. Payment of taxes (taxes, fees, contributions, fines and others);
- 3.1.3. Regulation and supervision (fire department, labor inspector, health surveillance and others);
- 3.1.4. Bids or supply (goods and services);
- 3.1.5. Conduct of administrative or judicial proceedings;
- 3.1.6. Execution of contracts or terms (partnership, concession, agreement, cooperation and others);
- 3.1.7. Among others.

3.2. Interactions between managers, employees or anyone acting as a representative of Mundial with Public Agents must occur in accordance with the guidelines established in this Policy and in the complementary internal regulations.

3.3. Before holding a meeting with any Public Agent, managers, employees or any person who is representing Mundial must make sure that they are authorized to represent it. More than one representative must attend the meeting.

3.4. In relation to written communications, it is recommended that they be made exclusively from the employee's corporate email and directed to the official email of the Public Agent, with a copy to the hierarchical superior.

3.5. Payments due to the Public Administration, such as taxes, fees, agreements, fines and any other payment requested must be made only when provided for by law or regulation, through collection guides whose beneficiary is the competent Public Administration body or entity and by bank transactions from accounts owned by Mundial.

3.5.1. Under no circumstances should payments to the Public Administration be made in cash or in bank transactions intended for accounts of individuals or third parties.

3.5.2. Also prohibited are “facilitation payments”, which are disbursements destined directly or indirectly to Public Agents in order to expedite, delay or ignore bureaucratic governmental acts under their responsibility or under which they have influence.

3.6. All transactions must be properly accounted for, with clarity, authenticity, legality, veracity and availability, especially to indicate dates, values, object, holder and beneficiary.

#### **4. INTERACTION WITH THE PRIVATE SECTOR OR THIRD SECTOR**

4.1. Mundial does not authorize, adopt, encourage and/or allow the practice of any of the following conducts: offer, promise, deliver, receive or pay, directly or indirectly, to a partner, manager, administrator, employee or representative of a legal entity governed by private law, as well as the third sector, undue advantage.

4.2. Likewise, Mundial employees should not accept undue advantages.

4.3. Payments to persons in the private sector or third sector can only be authorized and made with due proof of the contracted object and financial consideration, as an obligation of Mundial. They must also be carried out through bank slips or bank transactions whose beneficiary is the contracted individual or legal entity.

4.3.1. Under no circumstances should payments be made in cash or by financial transactions destined for bank accounts or beneficiaries of third parties, even if they are responsible or legal representatives of the contractor.

4.4. All those who act with release and approval of payments must pay attention to the absence of real or potential conflicts of interest in their activities or that are conditioned or linked to the exchange of undue favors and advantages. If any irregularity occurs, such transaction must be reported to Compliance Management.

## **5. CONTRIBUTIONS, DONATIONS AND SPONSORSHIPS TO CANDIDATES FOR PUBLIC OFFICE OR POLITICAL PARTIES**

5.1 Mundial does not contribute, directly or indirectly, through the donation or loan of assets, in any way, to political campaigns, political parties, candidates for public office or any other type of organization that develops political activity.

5.2 Mundial determines that all employees do not make donations or contribute to electoral campaigns, of any kind and under any circumstances.

## **6. CANDIDACY FOR POLITICAL OFFICE**

6.1 Mundial is not opposed to its employees running for political office, however, it does not allow them to promote electoral campaigns within the Mundial premises without authorization from the Board.

## **7. PROMOTIONAL GIFTS, PRESENTS, HOSPITALITY AND ENTERTAINMENT**

7.1 Mundial is against the direct and indirect acceptance and offer of promotional gifts, presents, hospitality and entertainment, or any form of courtesy that may affect decisions, facilitate business or benefit third parties.

7.2. It is forbidden to accept or offer promotional gifts, presents, hospitalities and entertainment, or any form of courtesy that involve organs or employees of the Public Administration. Mundial maintains a Code of Conduct and a Promotional Gifts, Presents, Hospitality and Entertainment Policy, which defines guidelines on the subject.

7.3. Situations adverse to the provisions of this Policy, the Promotional Gifts, Presents, Hospitality and Entertainment Policy or the Code of Conduct must be expressly communicated to the Compliance Management.

## **8. CORPORATE RESTRUCTURING**

8.1. If Mundial participates in any merger and acquisition procedure, it must submit the company to due diligence, in order to ensure compliance with the requirements of the Anti-Corruption Law and the guidelines defined for Mundial.

8.2. The signed contract must contain anti-corruption clauses and it must be expressed that the eventual assignee is responsible for the previous acts and facts, except in the case of simulation or evident intention of fraud duly proven.

8.3. Any violation identified in the merger and acquisition process must be reported to the Compliance Management for risk analysis and evaluation.

## **9. RISK MANAGEMENT**

9.1 Mundial, in the fight against acts related to corruption, whenever possible, adopts measures to identify, evaluate, mitigate, monitor and report the risk or consummation of corruption, which includes defining responsibilities to internal areas.

## **10. ENCOURAGEMENT OF REPORTS OF NONCONFORMITIES**

10.1. Mundial expects employees to report any act or omission related to the guidelines of its Code of Conduct or the legislation in force, in particular the Anti-Corruption Law, so that it can investigate, punish and/or inform the competent authorities.

10.2. Mundial will act to interrupt situations that are detected or reported, applying the best solution in an appropriate period. Measures will also be taken to prevent the recurrence of such situations.

10.3. If any conduct can be classified as a crime, Mundial will inform and collaborate with the competent authorities, so that the responsibilities are analyzed and the people involved are punished. The reports will preferably be made through the Confidential Channel, according to the Policy on Reports and Internal Investigations of Mundial. The access link to the Confidential Channel is as follows: <https://www.canalconfidencial.com.br/mundialsa/> and by phone 0800 882 0415.

10.4. The Confidential Channel is a secure channel, maintained with an external company, in which the reporter can remain anonymous if he/she wishes.

10.5. No retaliation will be allowed to the reporter in good faith or due to participation in internal investigation.

## **11. AWARENESS AND DISCLOSURE**

The internal and external disclosure of this Policy will be carried out, not only for employees, but will also be disclosed to third parties, partners and all those who relate to Mundial.

11.1. When necessary, anti-corruption training will be carried out, as directed by the Compliance Management.

## **12. ROLES AND RESPONSIBILITIES**

### **12.1. Managers**

- a) Observe and ensure compliance with this Policy;
- b) Call the Compliance Management about situations that conflict with this Policy or due to the occurrence of situations described herein;
- c) Keep the registration updated, carrying out the necessary steps to carry out the approval of third parties, partners and suppliers;
- d) Whenever possible, managers will carry out due diligence procedures at the time of prospecting, selection, contracting and monitoring of third parties, partners and suppliers, with criteria of quality and suitability, and submit such partners and suppliers to internal approvals, maintaining the appropriate records;
- e) Whenever possible, carry out due diligence procedures within the context of merger and acquisition transactions, which includes verifications aimed at complying with the requirements of the Anti-Corruption Law.

### **12.2. Partners and Suppliers**

- a) Activate the Confidential Channel and other channels available for Mundial reports on apparent situations of corruption or that conflict with this Policy;
- b) Comply with the terms of this Policy and, in case of disobedience or non-compliance, may be held liable for harmful acts committed for your benefit or interest. Such liability does not exclude the individual liability of its administrators and employees, whether they are authors, co-authors or participants in the unlawful act.

### 12.3. Compliance Management

- a) Communicate to Senior Management and, when necessary, to the Ethics and Compliance Committee, indications of corruption by suppliers, when identified;
- b) Independently assess the rules and procedures established in this Policy, mitigating compliance risks regarding management, controls and internal processes and investigate cases of reports, when necessary.

### 12.4. Legal/Compliance

- a) Guide Mundial regarding the applicability, interpretation and updating of laws or regulations related to the topics of this Policy.
- b) Whenever possible, carry out due diligence procedures within the context of merger and acquisition transactions, which includes verifications aimed at complying with the requirements of the Anti-Corruption Law.

## 13. PENALTIES

13.1. Violations: Any activity that does not comply with the provisions established in this Policy or in any of the complementary documents of Mundial must be considered as a violation and treated in order to ascertain the responsibilities of those involved in accordance with the Code of Conduct, aiming at the application of appropriate sanctions, without prejudice to the adoption of administrative and/or judicial measures depending on the severity or illegality of the infraction, provided for in contractual clauses, in current legislation, as well as in the Consolidation of Labor Laws (CLT) and Personnel Management Procedure - Disciplinary Measures (PGP0048). Mundial may also adopt the appropriate disciplinary measures, without prejudice to the adoption of administrative and/or judicial measures depending on the seriousness or unlawfulness of the infraction.

13.2. Scam Attempt: Attempting to circumvent established guidelines and controls, when found, should be treated as a violation.