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|  | CORPORATE POLICY | Code | PC-0079 |
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1. OBJECTIVE

This Global Anti-Corruption Policy of Votorantim Cimentos S.A. ("VCSA" or "Company") ("Policy") aims to establish the guidelines for the performance and conduct of Employees, Administrators and Third Parties before public and private agents, and national and international government agencies in carrying out their work on behalf of Votorantim Cimentos S.A. globally.

VCSA and its Investees are committed to conducting their business in accordance with the strictest and highest standards of integrity, transparency and ethical conduct. It is the Company's policy to comply with all laws to which the Company and its Investees are subject nationally and internationally, including, but not limited to, the Foreign Corrupt Practices Act (FCPA), Law No. 12,846, of August 1st., 2013 ("Anti-Corruption Law") and other applicable regulations. In addition, we take into account the best governance practices with regard to anti-corruption measures in the sector in which Votorantim Cimentos S.A. operates, including, for example, what is disclosed by the competent Government Authority. In case of conflict with local legislation, the most restrictive legislation shall prevail.

This Policy should be read and interpreted together with the Code of Conduct and other general management policies.

2. APPLICATION


This Policy is applicable to all Employees, Administrators and Third Parties acting on behalf of Votorantim Cimentos S.A.

This policy shall be applicable also to Employees, Administrators and Third Parties of the Company's Investees while a specific anti-corruption policy for the Investee, which observes its constitutive documents and applicable laws, is not duly approved by its board of directors or, when the Investee does not have a board of directors, per its general meeting of shareholders. If a local policy is approved, it cannot be less restrictive than this policy. We also encourage the adoption of this Policy by entities in which the Company holds a minority shareholding in Brazil or in other countries, whenever possible, with the Company's representatives in these entities responsible for conducting this process.

All Employees, Administrators and Third Parties encompassed by this Policy, regardless of the country of origin or the place of residence, are responsible for understanding and complying with this Policy at all times. This Policy is publicly available at the electronic address: <http://www.votorantimcimentos.com> and, once approved or updated by the Board of Directors, it must be disclosed to all of the people who shall comply with it.

Third parties not acting on behalf of Votorantim Cimentos S.A. must have minimum Compliance and anti-corruption guidelines in view to be compliant with local and other applicable legislation to their businesses.

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3. REFERENCES

Code of Conduct

MA_ES-0007 – Compliance Program Guidelines

PC-0080 - Donations and Sponsorship Global Policy

PC-0081 - Global Gifts, Entertainment and Hospitality Policy

PC-0082 – Conflicts of Interest Global Policy

PC-0140 – Government Relations Global Policy

PC-0046 - Purchasing Policy

PO-001921 - Interactions with Government Officials Manual

4. DEFINITIONS

In addition to the terms defined above, capitalized terms and expressions used in this Policy have the meaning assigned to them below:

"Administrators": means the officers, directors and members of the fiscal council and statutory and non-statutory committees.


"Public Agent": means any person, national or foreign, who exercises a public role, temporarily or permanently, with or without remuneration, regardless of the position or the established relation. It includes, but is not limited to: (i) any individual serving as a Government Official; (ii) any individual who works in public companies, government-controlled companies, autarchies or public foundations; (iii) as applicable in each country, any individual who operates in a public service concessionaire, such as electricity distribution companies or any educational or health institution; (iv) any candidate for public office or any member of a political party; (v) any individual who acts in diplomatic representations or in state entities of a foreign country, as well as acts in any company that is controlled by the public power of a foreign country; and (vi) any individual serving in public international organizations, such as the United Nations or the World Trade Organization.

"Government Authority": the government of the Federative Republic of Brazil or the government of any country where the Company and its Investees conduct their business, directly or indirectly, or any political subdivision, including the Executive, Legislative and Judiciary, at the federal level, state, regional or municipal authority, or any court or tribunal (including arbitration), agency, secretariat, department, body or political subdivision of such government, or any of its regulatory bodies or agencies, including the Department of Public Prosecution, the Federal Police, the Federal Revenue Secretariat, INSS, Boards of Trade – and corresponding entities in the countries where Votorantim Cimentos S.A. operates. – as well as any self-regulatory authority.

Code of Conduct: means the Code of Conduct of Votorantim Cimentos S.A., which is available at the electronic address: <http://www.votorantimcimentos.com>.

"Delegated Purchase": means the purchase modality in which the negotiations and the purchase itself are carried out

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directly by the requesting area, without involving supplies in accordance with the conditions and limits established in the Purchasing Policy.

"Purchase for Technical Preferences": means a purchasing process that may be carried out with a specific supplier that has a notable technical differentiation in accordance with the guidelines established in the Purchasing Policy.

"Board of Directors": means the Board of Directors of the Company.

"Employees": means any worker with an employment relationship with Votorantim Cimentos S.A., in accordance with the legal definition. They are individuals on the payroll of Votorantim Cimentos S.A., and, where applicable, registered in accordance with applicable labor legislation. Individuals can be employed full-time, part-time or on a temporary basis.

"Investees": means any entity directly or indirectly controlled by the Company. For the purposes of this definition, control means: (i) ownership of more than 50% (fifty percent) of the voting capital; or (ii) the exercise of shareholder rights, including through shareholder agreements and/or majority of votes at general meetings or shareholder meetings; or (iii) the power to elect the majority of Administrators (direct management of corporate activities); or (iv) the consolidation of the Investee in the financial statements of Votorantim Cimentos S.A. prepared in accordance with accounting practices adopted in Brazil or those prepared in accordance with International Financial Reporting Standards (IFRS)

"Facilitation Payments": means the payment made to the Public Agent that serves as an incentive for them to accelerate some action or process, for the benefit of the party that made the payment. These payments are also referred to as "urgency fee" or "expediting fee".

"Related to Government Authorities": means friends, spouse or other family member of a Public Agent, or any natural or legal person who may benefit from this condition.


"Third parties": means any person or entity (not controlled by Votorantim Cimentos S.A. or its affiliates, and not employees thereof), involved in commercial activities with Votorantim Cimentos S.A. or with its affiliates to contribute or assist in the performance of its activities, such as agents, partners, representatives, suppliers, consultants, contractors, service providers in general, among others, except customers of Votorantim Cimentos S.A. and its affiliates. There are two categories of Third Parties:

- i. Third Parties Acting on Behalf of Votorantim: means any third party that is contracted to act on behalf of Votorantim Cimentos S.A. or represent it and is authorized to bind Votorantim Cimentos S.A., and
- ii. Third Parties Not Acting on Behalf of Votorantim: means any Third Party that has some connection with Votorantim Cimentos S.A., but who is not authorized to act on its behalf or represent it.

"Nominal Value": means the value small enough in value and/or frequency not to be seen as something that may influence or has inappropriately influenced the judgment or decisions of the Governmental Authority that received it. The definition adopted here is in line with the Gifts, Entertainment and Hospitality Policy.

"Votorantim Cimentos S.A.": means the Company, its subsidiaries and the Investees of Votorantim Cimentos S.A. or its subsidiaries that do not have a specific anti-corruption policy duly approved by its board of directors or its general meeting, as defined in the corporate acts of each company, when required by the company's bylaws

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5. STANDARD DESCRIPTION

5.1. General Guideline

Employees, Administrators and Third Parties when acting on behalf of Votorantim Cimentos S.A. must never accept, offer or grant, to a Government Authorities or any other person, payment, promise of payment or authorization of payment, donation, promise of donation or authorization of donation of any sum of money or item of value or any other advantage, monetary or not. This prohibition is independent of whether the offer or acceptance of advantages is aimed at obtaining personal gain or for Votorantim Cimentos S.A. The list of prohibited benefits described above is intended for reference and is not exhaustive. The provisions of this Chapter 5 also apply to political parties, candidates for political office and third parties acting on behalf of Government Authorities, political parties or candidates for political parties.

Employees, Administrators and Third Parties shall avoid any conduct that might have an appearance of impropriety.

5.2. Giving and Receiving Gifts

No gift should be offered, promised, given or received, directly or indirectly, to any person with the aim of influencing such person's decisions.

When the use of gifts is appropriate, only institutional gifts may be offered, thus considered those that display logos and/or products of Votorantim Cimentos S.A., and that have a Nominal Value. In addition, the guidelines, procedures and approval process outlined in the Global Gifts, Entertainment and Hospitality Policy must also be observed and followed in all events.


All Employees, Administrators and Third Parties are strictly prohibited from, directly or indirectly, to promise, offer or give gifts other than institutional gifts to Government Authorities, to persons related to Government Authorities or to any other person.

All records (including expense reports) relating to gifts must be complete and accurate and must comply with the Global Gifts, Entertainment and Hospitality Policy. Presenting false or misleading information, or knowingly neglecting information may give rise to disciplinary actions against Employees, including their dismissal and, in relation to the Third Parties involved, contractual termination, without prejudice to the communication to the competent Government Authorities in the applicable cases.

5.3. Entertainment and Hospitality Benefits

All Employees, Administrators and Third Parties acting on behalf of Votorantim Cimentos S.A. are strictly prohibited from, directly or indirectly, promise, offer or give any type of entertainment or hospitality benefit to Government Authorities, to persons related to Government Authorities, or to any other person. Exceptions to this rule must be previously submitted for analysis by the local Compliance Department to assess the feasibility and associated risks and to the local Legal Department to issue an opinion on the legality of the act, in addition to the need for approval by the

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officer of the area involved. In all cases, the approval process must follow the guidelines and procedures indicated by the Gifts, Entertainment and Hospitality Policy.

5.4. Payments to Facilitators

Facilitation Payments paid to accelerate or guarantee the performance of routine actions on behalf of Votorantim Cimentos S.A. are strictly prohibited. In the face of an imminent threat to the physical integrity of Employees or Administrators, such payments may be exceptionally authorized provided that they are previously and formally evaluated by the Global Compliance and Legal Departments.

5.5. Political Donations and Contributions

Contributions in cash, goods or services to candidates, affiliates or political parties on behalf of Votorantim Cimentos S.A. are **strictly prohibited**.

Employees, Administrators and Third Parties shall avoid any conduct that might have an appearance of being a political donation or contribution on Votorantim Cimentos' behalf.

5.6. Social Responsibility, Social Contributions and Sponsorships

Votorantim Cimentos S.A. take seriously its obligations to make a difference in countries and in places it operates. Its action takes place through social responsibility initiatives in several areas such as Education, Work, Culture and Sports, and may also be supported by the Votorantim Institute.


If Employees, Administrators and Third Parties intend to carry out such initiatives on behalf of Votorantim Cimentos S.A., they shall coordinate the actions together with the Social Responsibility area or similar department existing in each region, and petition the approval of the director of the area responsible for the initiative, besides involving the Legal Department to issue an opinion on the legality of the act and its formalization.

No Employee, Administrator or Third Party shall offer, cause or commit on Votorantim Cimentos S.A.' behalf to any contribution or donation or social responsibility project in exchange for some undue benefit or advantage related to the business interests of Votorantim Cimentos S.A. or the individual interests of any Employees, Administrators and Third Parties.

To ensure that these operations do not facilitate money laundering or any illegal activity, Votorantim Cimentos S.A. and/or the Votorantim Institute, when involved, should carry out the proper investigation on the identity and reputation of the organization, the identity of the main participants, the nature of the organization's activities and its links with other entities.

All records relating to donations and social contributions should be complete and correct, and should include some

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evidence of review that the donations and contributions were intended for and used for the purposes for which they were originally intended.

Sponsorships will be limited to legitimate activities and events aligned with the business conducted by Votorantim Cimentos S.A. and/or cases that proves any benefit to the community such as cultural, educational, assistance, sports support actions, among others. Sponsorships involving foundations or any entities linked to persons who are or have been Government Authorities or Related to Government Authorities at any time must be previously submitted to analysis (i) by the local Compliance team to assess the associated risks; (ii) the local Legal team to issue an opinion on the legality of the act, and (iii) the director of the area involved. If there is any restriction indicated by the local Compliance and/or Legal teams, the respective directors of these Departments must also approve.

The guidelines and procedure established in the Donations and Sponsorships Global Policy must also be fully followed.

5.7. Participation in Bids

Bids are the procedure used by direct administration agencies, special funds, autarchies, government foundations, government-owned companies, mixed-capital companies, and other entities controlled directly or indirectly by the Federal Government, States, Federal District and Municipalities for contracting third-party services or products.

Bids have the main purpose to ensure the isonomy, impersonality, morality, equality and publicity in selection of the most advantageous proposal for Government Administration and shall be carried out in strict compliance with applicable legislation. Employees, Administrators and Third Parties acting on behalf of Votorantim Cimentos S.A. must always act in a transparent and honest manner in relation to any and all processes or procedures involving bidding processes or contracting with the public administration, whether nationally or internationally, being strictly prohibited any actions that may be characterized as fraud in public bidding or manipulation of the bidding results.


All decisions made during the bidding procedures shall have sole, exclusive, strict grounds on technical, economical and legal standards and in no event there will be undue use of any influence on Government Authority or competitors.

Employees, Administrators and Third Parties should communicate with the responsible Government Authority during a bid only, and just to clarify technical doubts on the bid rules and documents to be submitted. It is recommended that such contacts, in person or not, be formalized in writing, either by letter, email or any other digital means.

5.8. Negotiations and direct sales

In cases provided for by law in which the Public Agent needs to enforce or may waive a bidding process, the corresponding administrative act of the contracting public entity must be requested, under the terms of the exceptions provided for by law or rules of the contracting public entity. In view of the hypothesis of hiring under an exception regime, the Legal Department must be involved prior to the presentation of any proposal to assess the conditions, in order to confirm that this hiring meets all formal (legal) and transparency requirements. This analysis must be done on a case-

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by-case basis and proper records must be kept. Only after approval by the Legal Department can this type of transaction be completed.

Likewise, proposals or requests for proposals to Government Authorities that precede public tenders must always occur under the terms of the applicable law and with the involvement of the Legal Department from the beginning.

Records of all sales negotiations with Government Authorities or Related to Government Authorities must be ensured, and the negotiated sale price must be compatible with the market price of the product charged by Votorantim Cimentos S.A. Any discount or differentiated commercial condition must be communicated to the Legal Department for evaluation and recoding purposes.

5.9. Other Benefit Types, including hiring Employees

Practicing acts of favor (including granting internships and jobs to Related Government Authorities; making a charitable contribution or any other donation related to the activities of Votorantim Cimentos S.A.; lending a product or giving access to the facilities of Votorantim Cimentos S.A., among others) must be considered as an act subject to this Policy. The form of undue advantage includes “anything of value” – which can be favors, jobs, conveniences, donations or favorable opportunities provided directly or indirectly to our business contacts and people that may impact the business of Votorantim Cimentos S.A.


With regard to hiring interns or employees, it is the responsibility of the People area of Votorantim Cimentos S.A. to verify whether the candidate is or has been a Public Agent, as well as whether there is a relationship between the candidate and Government Authorities. The result of this survey must be reported to the person responsible for the local Compliance Department, who will make the relevant recommendation.

With respect to other benefits such as those described above, Employees, Administrators and Third Parties should recognize and approach these situations with great caution and contact their Officer, the Legal Department or the local Compliance Area before offering or providing these types of benefits to any Public Agent or Related to Government Authorities.

5.10. Corporate Reorganization Procedures

Votorantim Cimentos S.A. must adopt a due diligence procedure prior to corporate reorganization operations (merger, spin-off, incorporation and acquisition), with the objective of analyzing the involvement of the parties involved in the operation (including its partners/shareholders and Administrators, when applicable) in acts of corruption and/or other legal violations, as well as the adoption of this Policy or Integrity Program by the parties involved in the operation (including its partners/shareholders and Administrators, when applicable) in order to mitigate the occurrence of these events.

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5.11. Other Forbidden Conducts

The following additional conducts are strictly forbidden:

- i. Any form of corruption, extortion or fraud;
- ii. Offer or acceptance of gratuities, bribes or other illegal incentives;
- iii. Forgery of documents, expense reports, financial records, trademarks or products;
- iv. Misappropriation, smuggling, counterfeiting, corporate espionage or other unfair and anti-competitive practices.

The above list is merely illustrative and not exhaustive. Any illegal conduct or conduct that otherwise violates the Code of Conduct is forbidden.

5.12. Accounting Controls

Votorantim Cimentos S.A. maintains an internal accounting control system requiring all Employees and Administrators to do and keep reliable and detailed records reflecting faithfully the transactions and the disposal of the company's assets. False, misleading or incomplete entries in such records or other documents are strictly forbidden. No funds or accounts can be established if they are not disclosed or recorded by the Company.

Fixed assets of Votorantim Cimentos shall be compared regularly against the accounting assets.

Expenses made by Votorantim Cimentos' Employees, Managers and Third Parties shall be proven by means of detailed description of activities and bill of sales or invoices reflecting the amounts spent.


Both the presentation and the conscious acceptance of false records, bill of sale, receipts and/or invoices is strictly forbidden and may be subject to sanctions, including the termination of employment, contractual termination and/or the filing of lawsuit against the involved person(s).

5.13. Third Parties

Votorantim Cimentos S.A. conducts its activities according to the highest standards of ethics and integrity and does business only with Third Parties who are in good standing and who are qualified, as verified in specific approval and contracting processes.

According to the risk level of the Third Party category provided for in a specific policy, the hiring of these shall be preceded by due diligence and their activities shall be subsequently monitored. During the provision of services involving contact with Government Authority, it shall be demanded that all dealings be recorded and formalized through meeting minutes, protocols, emails, etc.

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Third parties indicated or recommended by Public Agents, Governmental Authority, or Related to Public Agents should be considered for their credentials and competence before being hired and going through the regular hiring process. Any formal or informal indication or recommendation must also be previously approved by the local Legal Department and Compliance area of Votorantim Cimentos S.A. the hiring of third parties to represent Votorantim Cimentos S.A. before the Government in the Purchase by Technical Preference modality is prohibited. It is also prohibited for these Third Parties to provide services before signing the contract that establishes the guidelines for the commercial relationship.

For the purposes of enforcing the general rules of this policy with Third parties, agreements signed by Votorantim Cimentos S.A.' companies shall contain a specific clause regarding the fulfillment of anticorruption rules, according to Exhibit A (or, in countries other than Brazil, a local equivalent), thus mitigating the risk of corrupt acts performed by Third Parties acting on behalf of Votorantim Cimentos.

Moreover, Third Parties shall state they have read, received, and understood this Policy and that they shall be compliant with anticorruption applicable laws.

Other instructions provided for in Third Party Contracting Policies Guidelines shall be followed.

Votorantim Cimentos S.A. shall, in good faith, adopt procedures to use its influence, to the extent reasonable in view of the circumstances, so that the national or foreign entities in which Votorantim Cimentos S.A. holds a voting interest equal to or less than 50% adopts and maintains a system of internal accounting controls consistent with the internal controls provided for in this policy and with the rules applicable to Votorantim Cimentos S.A.. Such circumstances include the level of equity interest that Votorantim Cimentos S.A. holds about the entity and the laws and practices governing the business operations of the country in which the entity operates.

5.14. Impacts resulting from the non-compliance of Law or Policy

5.14.1. Breaches


Breaches of this policy and the anticorruption legislation will be investigated by the Global Business Ethics area and evaluated by the Business Ethics Council, according to each case, which should result in penalties for Votorantim Cimentos S.A. and individuals involved, without prejudice to eventual communication to the competent Government Authorities, if applicable.

Penalties for individuals may include disciplinary actions including but not limited to the dismissal for cause, or termination of agreement notwithstanding other penalties established in the Code of Conduct and the applicable labor legislation.

5.14.2. Duty to Report

Any Employee, Administrator or Third Party acting on behalf of Votorantim knowing or suspecting of actual or imminent

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occurrence of any breach of this Policy shall report the case preferably through the Ethics Line or contact the Manager, General Manager or Officer of the area and/or Legal Department and/or Compliance area of Votorantim Cimentos. Votorantim Cimentos will never tolerate any retaliatory act against the person who in good faith reports suspicions of breaches of the law, ethics or its policies.

Ethics Line is available 24 hours a day on phone number referred in Exhibit B, on intranet or web site www.votorantimcimentos.com.br/en/linhaetica, which is a safe mean for reporting the breaches of this policy to Conduct Committee. Ethics Line can ensure the confidentiality of the information reported as well as the anonymity of people who use it, as provided for by law.

5.14.3. General Provisions

Votorantim Cimentos will never tolerate any act of retaliation or punishment against a person who refuses to performs a corrupt act although this may mean delays or loss of business.

Doubts regarding the applicable legislation or interpretation of this Policy shall be clarified with the Legal Department or with the Compliance area of Votorantim Cimentos S. A., which also provide the e-mails referred in Exhibit B to facilitate access to clarify doubts.

Cases of Third Parties' unacceptance of the compliance clause of the anticorruption rules provided for in Exhibit A shall be forwarded immediately to the local Compliance areas and/or Legal Department of Votorantim Cimentos.

Complaints related to the issues discussed in this Policy shall be followed-up whenever possible by real facts or data.

All complaints and inquiries received by Votorantim Cimentos will be handled with confidentiality to the extent allowed by law.

This Policy is publicly available at the electronic address: <http://www.votorantimcimentos.com> and, once approved by the Board of Directors, it must be disclosed to all persons who must comply with it.

The Board of Directors is exclusively responsible for approving any changes to this Policy.

[This Policy comes into force on the date of its approval by the Board of Directors.]


6. EXHIBITS

Exhibits listed below are an integral part of this Policy and comprise other guidelines and procedures of the Votorantim Cimentos S.A. Companies.

EXHIBIT A - Model for Compliance with Anti-corruption Standard Clause

EXHIBIT B – Ethics Line Phone Numbers and email contact

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7. PREPARED BY

| Name | Position | Area | Company |
|---------------------------------|-----------------|--------------------------------|---------|
| Fernando Ferreira Alves Pereira | General Manager | Legal and Government Relations | VCSA |
| Lilian Faria do Nascimento | Manager | Risks and Global Compliance | VCSA |
| Wellington de Paula Oliveira | General Manager | Global GRC | VCSA |
| Eduardo Clarkson Lebreiro | General Manager | Legal | VCSA |

8. REVIEWED BY

| Name: | Position: | Area | Company |
|-----------------------------------|----------------|--------|---------|
| Mariangela Daniele Maruishi Bartz | Global Officer | Legal | VCSA |
| Adjarbas Guerra Neto | Global Officer | GRC&AI | VCSA |

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EXHIBIT A

COMPLIANCE WITH ANTI-CORRUPTION STANDARD CLAUSE *

1. The Parties herein represent on the date of the signature of this Agreement to comply with national and international laws which are subject to, as well as the national and international laws which purpose is combating or mitigating the risks related to corrupt practices, damage acts, breaches or crimes against economic or tax order, "laundering" or concealment of property, rights or values, against government, whether domestic or foreign, including but not limited to tort acts that could give rise to administrative, civil or criminal responsibility pursuant to the Law number 8.137 of December 27, 1990; number 8.429 Of June 02, 1992; number 8.666, of June 21, 1993, (or other bids rules and government administration agreements); number 9.613 of March 03, 1998; number 12.529 of November 30, 2011; and number 12.846 of August 01, 2013, which shall be complied with by the Parties throughout the term of this Agreement.
2. No Party in disagreement with the applicable laws, directly or indirectly, shall make any offer, payment of any amount, or offer, give, promise to give, or authorize give anything, to any government official, any political party or employee thereof, any candidate to political office or person directly or indirectly related thereto in order to obtain undue advantage.
3. In addition, the Parties shall comply and respect the principles of the Code of Conduct, Anti-corruption Policy of Votorantim Cimentos S.A. ("Company"), available on website www.votorantimcimentos.com, which CONTRACTOR represents to know, including but not limited to the combat against corruption, preservation of the environment, compliance with occupational health and safety standards and carrying out its business in a sustainable manner, as well as the respect to consumers, employees, service providers and communities established in places where the parties carry out their activities.
4. CONTRACTOR states to adhere to structured integrity program applied and updated in accordance with its characteristics and risks of its activities, according to Decree number 11.129, of July 11, 2022, aiming at ensure the compliance with legislation indicated above.
5. Any breach of provisions in this clause shall be denounced in Ethical Line of the Company, telephone number 0800 515 008 or on the website www.votorantimcimentos.com/linhaetica.
6. CONTRACTOR shall inform immediately the Company if it is or will be involved directly or indirectly in administrative or judicial investigations or proceedings for performance of harmful act to national or foreign government administration concerning the Anti-corruption laws and rules, notwithstanding the possible immediate termination of this Agreement, without any kind of compensation or indemnity regardless prior notice, at the Company's discretion, if such involvement could lead to potential damages to the Company.

*In countries other than Brazil, a local equivalent clause will be used.

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| Person in Charge: Legal, Government Relations and Compliance | Confidentiality External Audience | Approved by: Board of Directors |
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|  | CORPORATE POLICY | Code | PC-0079 |
| | Votoratim Cimentos S.A. | Review | 02 |
| | Anti-Corruption Policy | Areas | Legal, Government Relations and Compliance |
| | | Pages | 13/12 |

EXHIBIT B

| Country | Ethics Line Telephone Numbers & Instructions |
|-----------|---|
| Argentina | 0-800-555-0906 or 0-800-444-8084 |
| Bolivia | 800-10-0707 |
| Brazil | 0800 515 0008 |
| Canada | 1 (800) 913-0598 (English) 1 (800) 901-0115 (French) |
| Morocco | 080-0092376 |
| Spain | 900 876 068 |
| Tunisia | 216 (31) 365 962 |
| Turkey | 0800 621 2404 |
| Uruguay | 000-413-598-3075 |
| USA | 1 (800) 913-0598 |

Email Contacts

Legal Department

1) Global Legal - juridico.conformidade@vcimentos.com

Compliance Department

1) Global - global.compliance@vcimentos.com

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|--|---|---|
| Person in Charge: Legal, Government Relations and Compliance | Confidentiality External Audience | Approved by: Board of Directors |
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