

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

**CONSIDERATIONS AND OBJECTIVES:**

This Normative Instruction on Anti-Corruption and Anti-Bribery (“Normative Instruction”) is designed:

- to demonstrate the commitment of EcoRodovias Group (“EcoRodovias”) senior management to combating acts of corruption and bribery, since this NI on Anti-Corruption and Anti-Bribery is subject to approval of the Audit Committee and the Board of Directors;
- to combat Corruption and Bribery in all the operations of the EcoRodovias;
- to clarify which actions are prohibited and which are expected in contacts with government officials;
- to ensure that employees (regardless of their position or function performed, as well as their employment relationship with EcoRodovias) of EcoRodovias and other Third Parties acting as its agents comply with the Anti-Corruption and Anti-Bribery Laws; and
- to ensure that all Employees and Third Parties of EcoRodovias identify situations of noncompliance risk and unacceptable behavior that violate the Anti-Corruption and Anti-Bribery Laws or the Code of Conduct.

**SCOPE**

The provisions herein apply to all Employees across all units of EcoRodovias.

This Normative Instruction will be in force for two (2) years and may also be revised at any time by the Executive Officer - Compliance whenever new risks are identified.

This Normative Instruction is effective from the date of its approval by the Board of Directors and **revokes Ecorodovias Normative Instruction NI/2022/017 – Anti-Corruption Policy.**

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

**ANTI-CORRUPTION AND ANTI-BRIBERY**

**1. DEFINITIONS**

- **Anti-Corruption and Anti-Bribery Laws:** Includes any and all applicable anti-corruption and anti-bribery laws including, but not limited to, the Anti-Corruption Law (Law 12,846/2013), its regulatory presidential decree (Federal Decree 11,129/2023, the Brazilian Penal Code, the Law on Administrative Misconduct (Law 14,230/2021)), ABNT Standard NBR ISO37001, and the Law on Administrative Bid and Contracts (Law 8,666/1993 and Law 14,133/2021).
- **Bribery:** To give, promise, approve or offer, directly or indirectly, money or other valuables to Government Officials, suppliers, Third Parties, clients or other individuals or private companies, or to receive money or other valuables from any of these persons, with the intention of ensuring Improper Advantage.
- **Commercial Partnership:** union of two or more companies, temporarily or otherwise, for a certain business. For the purposes of this Normative Instruction, partnership agreements, joint ventures, specific purpose companies, consortia and business combinations are examples of Commercial Partnerships.
- **Compliance:** Being in accordance with ethical principles, local and, if applicable, international laws, as well as the Ethics Program – Integrity System (PE-SI), by following these rules.
- **Conflict of Interests:** when the personal interests of an Employee conflict with those of EcoRodovias. “Personal interests” are not only the Employee’s interests, but also the interests of their closest relationships (individuals or companies controlled by them).
- **Corruption:** to give, promise, approve or offer, directly or indirectly, money or other valuables to Government Officials with the intention of ensuring Improper Advantage for oneself or for EcoRodovias.
- **Donation:** Voluntary transfer of resources (assets, money or services) from EcoRodovias to a public or private entity.
- **Employee:** includes, individually or jointly, any and all employees, interns, executive officers, administrators or directors acting on behalf of EcoRodovias.
- **Ethics Portal:** section in the Intranet dedicated to EcoRodovias’ Compliance initiatives.

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

- **Government Entities:** This term includes (i) any agency, body, department or subdivision of any government entity, directly or indirectly, or any foundation of the Federal, State or Municipal governments, or the Federal District, including autonomous government agencies, state-owned companies, government-controlled companies and public foundations; (ii) state-owned bodies and entities or diplomatic missions of foreign countries, of any level or branch of the government, as well as legal entities controlled, directly or indirectly, by foreign governments; and (iii) international public organizations, such as the World Bank and the United Nations. Since this concept may vary depending on the country, in case of doubts, consult the Compliance.
- **Government Official:** Any person occupying a public position, job or function, whether appointed or elected, even if temporarily or without compensation. These include individuals holding public position, employment or function in government entities, departments or agencies directly or indirectly controlled by the government, government-controlled companies, Brazilian and foreign public foundations, international organizations, political parties and candidates for political office in Brazil and abroad.
- **Improper Advantage:** Any economic or other benefit such as cash, personal property and real estate, gifts, hospitalities, courtesies, services and favors, offered to a Government Official or private individual in violation of law.
- **Money Laundering:** To conceal or disguise the origin, location, condition, movement or ownership of assets, rights or amounts derived, directly or indirectly, from criminal activity (e.g.: drug and arms trafficking, terrorism, corruption and bribery, among others) with the intention of making them legal.
- **Political Donation:** Voluntary transfer of amounts to a political party, candidate or coalition, as per electoral laws.
- **Politically Exposed Person (“PEP”):** Government Official who holds or has held, in the last five years, in Brazil or abroad, a public position, job or function, as well as their family members, Employees and legal entities in which they participate.
- **Social Actions:** Implemented as part of Ecorodovias’ Social Investment process, established in accordance with the Company’s goals and sustainability guidelines. Social Actions are divided into Donations and Social Projects, per the definitions below.
- **Social Projects:** These may be managed with own resources (Own Social Projects) or via tax deductions (Incentivized Social Projects) of the Company pursuant to Tax Incentive

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

Laws, optimizing and maximizing their use.

- **Sponsorship:** Voluntary transfer of resources (assets, money or services) to a public or private entity in order to publicize the EcoRodovias brand.
- **Terrorism Financing:** To request, receive or provide money or contributions of any kind in order to offer financial support, through any means, to terrorist activities or those that encourage, plan or commit terrorist acts.
- **Third Parties:** Any natural or legal person acting on behalf, in the interests or for the benefit of EcoRodovias, providing services or other goods, including, but not limited to, agents, consultants, brokers, suppliers or other service providers, irrespective of any written contract.

**2. GENERAL GUIDELINES**

EcoRodovias conducts its business activities based on the highest ethical standards set forth in its Code of Conduct, with independence, isonomy, honesty, decorum and good faith.

Accordingly, EcoRodovias does not admit any form of Corruption or Bribery in its business. It is strictly prohibited to pay, promise or offer Improper Advantage, directly or indirectly (through Third Parties), to Government Officials or private agents, representatives of clients or Third Parties, or to third parties related to them in order to obtain improper benefits or guarantee business deals for the person or for EcoRodovias.

Below are a few examples that can be considered Improper Advantage:

- Presents (wine bottles, watches, jewelry);
- Airline tickets or accommodation in hotels;
- Services;
- Entertainment (tickets to concerts or sporting events);
- Insider information; and
- Jobs for family members or friends.

The mere offering of Improper Advantage by an Employee or Third Party characterizes violation, whether or not the Improper Advantage was accepted or whether or not the intended benefit was achieved.

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

Employees and Third Parties of EcoRodovias are also prohibited from receiving any Improper Advantages in the exercise of their functions at EcoRodovias and must report any offers or requests for Improper Advantage received by them.

It is also strictly prohibited to defraud accounting records or record entries that do not completely and accurately reflect the transactions of EcoRodovias.

EcoRodovias constantly seeks to improve its integrity system by providing the necessary resources, constant training and a normative environment compatible with the most advanced market practices.

In this regard, Employees of Ecorodovias must participate in all applicable training programs and promptly participate in all the campaigns organized by the Compliance Department.

Furthermore, all members of the organization, especially leadership, must ensure compliance with and disseminate all aspects of the Ethics Program – Integrity System.

No Employee or Third Party acting on behalf of EcoRodovias will suffer retaliation, discrimination or disciplinary actions due to delays in performing their functions or for loss of business resulting from their refusal to pay or receive Improper Advantage or performing any action characterized as illicit under Anti-Corruption and Anti-Bribery Laws.

Employees and Third Parties must report any violations of the guidelines established in this Normative Instruction as soon as they become aware of them. They must also report immediately any request for payment or Improper Advantage by any Government Official or private agent from the Compliance Department through the Ethics Channel. There will be no reprisals, discrimination or disciplinary actions for those reporting to the Ethics Channel in good faith.

EcoRodovias has an adequate compliance structure and its Compliance Department has free access to the Board of Directors and the advisory committees.

### **3. SPECIFIC GUIDELINES**

#### **3.1 Relations with Government Officials**

In conducting its business, EcoRodovias has diverse interactions with Government Entities. All relations between EcoRodovias and its Employees with Government Entities must be based on transparency and integrity, always in compliance with Anti-Corruption and Anti-Bribery

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

Laws and the rules of EcoRodovias, including the Normative Instruction on Interaction with Government Officials.

There may be situations when Government Officials could request some type of Improper Advantage. In such cases, Employees and Third Parties must:

- clearly reject the request such that no doubts remain about the rejection of the proposal;
- end the conversation with the Government Official; and
- report the case to the Compliance Department or the Ethics Channel.

All face-to-face interactions must preferably occur with at least two (2) Employees or Third Party agents of EcoRodovias and with a previously defined agenda. Such interactions must occur at the facilities of EcoRodovias or at the workplace of the Government Official, and meetings with Government Officials outside the workplace (hotels and bars, for example) must be avoided.

Communication with Government Officials must preferably be conducted through official channels to determine the agenda, monitor the progress on the issues discussed and for any communication about the activities in progress. Communications sent by Employees via email must be through the corporate accounts of EcoRodovias and, preferably, to the official and institutional emails of the Government Officials.

Employees must not use personal, non-corporate email accounts such as, Gmail, Yahoo!, Hotmail, Globo or UOL to perform their functions at EcoRodovias. Similarly, they must avoid sending emails to the personal and non-institutional emails of Government Officials.

Communications with Government Officials, whether face-to-face or electronically, must always be clear and objective in order to avoid texts or expressions that could lead to double meanings.

In case of any investigation or inspection by Government Officials, Employees of EcoRodovias must not interfere, hinder, obstruct or hamper the work of Government Officials.

### **3.2 Participation in Bidding Processes**

While participating in public bidding processes, EcoRodovias undertakes to adopt the best efforts to comply with Normative Instruction on Bidding Processes, as well as applicable laws, including, but not limited to, the Law on Bidding Processes (Law 8,666/93 and Law

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

14,133/2021), Law on Public and Private Partnerships (Law 11,079/2004) and the Law on Concessions (Law 8,987/95).

Employees of EcoRodovias and Third Parties must not take any action aimed at defrauding or circumventing the bidding process or some of its phases, as well as obtaining any improper benefit within the scope of the public agreement (such as improper amendments or extensions).

### **3.3 Political Donations**

In compliance with the laws in force, EcoRodovias does not make any donations to political parties, candidates for public office or political campaigns, directly or indirectly. If there is any request by a Government Official, including a candidate for public office or related persons, the request must be promptly rejected and reported to the Compliance Department.

Employees can make Political Donations on their own behalf and engage in political activities during their free time, provided there is no association with their job position or the image of EcoRodovias.

EcoRodovias periodically monitors, through intelligence systems, political donations made by its employees, in order to guarantee compliance with the company's internal guidelines, as well as to ensure compliance with the Anti-Corruption and Anti-Bribery legislation. The results of such monitoring are registered in specific reports and stored in the Compliance Department on line file directory.

### **3.4 Donations and Sponsorships**

Donations and Sponsorships granted by EcoRodovias must be to support social, cultural, educational, sports, environmental, health and other initiatives, and respect applicable laws. Donations and Sponsorships must be recorded accurately and transparently in the accounting books of EcoRodovias.

EcoRodovias prohibits Donations or Sponsorships aimed at exchanging favors or which imply Improper Advantage with any public or private natural or legal person.

Donations and Sponsorships will be made in accordance with Normative Instruction on Donations and Sponsorships.

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

### **3.5 Facilitation Payments**

Employees or Third Parties of EcoRodovias are prohibited from making any payment to accelerate or ensure the execution of routine and non-discretionary actions (e.g. issue of licenses, permits or authorizations, inspections or visits, etc.), known as “facilitation” or “urgency” payments or fees, except if expressly permitted by applicable laws.

### **3.6 Contracting of Third Parties**

Third Parties contracted by EcoRodovias must always act in accordance with laws and the scope set forth in the agreement, and also comply with the Code of Conduct and internal norms of EcoRodovias, especially with regard to intolerance to any form of Corruption or Bribery.

Actions of Third Parties acting on behalf or for the benefit of EcoRodovias may, besides bringing risks to its image, cause EcoRodovias to be held liable for breach of Anti-Corruption and Anti-Bribery Laws.

As such, Ecorodovias encourages Third Parties to also implement and maintain their respective Ethics and Integrity Programs and gives preference to hiring Third Parties that have an Ethics and Integrity Program in place. More information on contracting third parties is available in Normative Instructions on Guidelines for Acquisition of Goods and on Contracting of Services and Analysis of Integrity.

### **3.7 Commercial Partnerships**

Commercial Partnerships are strategic operations that could represent liability risks under Anti-Corruption and Anti-Bribery Laws.

Therefore, whenever EcoRodovias intends to establish a Commercial Partnership, before concluding the deal, it will conduct prior diligence and assessment of potential risks with regard to Anti-Corruption and Anti-Bribery Laws, pursuant to the Normative Instruction on Integrity Analysis. Moreover, agreements for Commercial Partnerships will include statements and guarantees of compliance with Anti-Corruption and Anti-Bribery Laws by the other parties involved.



### **3.8 Conflict of Interests**

A Conflict of Interest is characterized when the actual or potential interest of an Employee affects or may affect their ability to perform their work objectively in the best interests of Ecorodovias.

Mitigating measures may be taken to safeguard both EcoRodovias and the Employee in case of any real or potential Conflict of Interest, thus eliminating any questions and misgivings about the impartiality of EcoRodovias' business decisions. More details on the definitions, reporting of potential conflicts and other provisions on this subject are available in the Normative Instruction on Conflict of Interest, also available in Soft Expert.

### **3.9 Money or Asset Laundering**

Ecorodovias does not admit any act aimed at Money Laundering and, hence, has implemented rigorous internal controls to ensure that Ecorodovias is not involved in Money or Asset Laundering. These internal controls are revised and monitored periodically.

### **3.10 Terrorism Financing**

Ecorodovias repudiates any act aimed at Terrorism Financing and deems unacceptable that its Employees or Third Parties engage in this type of activity.

## **4. INTERNAL RECORDS AND CONTROLS**

All expenses must be duly described and booked in the records of Ecorodovias. Employees must comply and ensure compliance with the accounting guidelines of Ecorodovias, authorize payments only for truthful and legitimate invoices for services effectively provided or materials effectively supplied and never authorize the payment of unusual or excessive expenses, or those with insufficient or improper description and documentation or those, for any reason, may raise concrete doubts about their legitimacy.

Payment of any expense on behalf of Ecorodovias must be accompanied by adequate documentary evidence. In addition, payments must always be made via electronic means that enable traceability.

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

**5. DISCIPLINARY MEASURES**

Employees who violate the provisions of this Normative Instruction will be subject to the corresponding disciplinary measures, which may include warning, suspension or termination with cause, in accordance with the Normative Instruction on Disciplinary Measures.

Without prejudice to the applicable disciplinary measures, EcoRodovias may pursue the necessary legal measures to remediate any damages caused by the Employee.

**6. CONTACT**

It is essential that all Employees governed by this Normative Instruction immediately report any actions or suspicious actions of bribery, corruption, fraud and/or payment/receipt of bribery, Improper Advantage and other situations and conduct that violate this Normative Instruction and/or the Code of Conduct, anonymously or otherwise, through the EcoRodovias Ethics Channel at: **(i)** <https://www.ecorodovias.com.br/a-ecorodovias/etica-e-integridade/canal-de-etica/>(b) at the toll free number available at EcoRodovias website, intranet and communications; and/or **(ii)** at the headquarters of Ecorodovias Concessões e Serviços (Rodovias dos Imigrantes, km 28,5 s/n, CEP 09845-000, São Bernardo do Campo/SP).

In case of any doubts or questions about the interpretation, scope or procedures related to any issue addressed in this Normative Instruction, the Employee is responsible for contacting their immediate superior or the Compliance Department ([grupocompliance@ecorodovias.com.br](mailto:grupocompliance@ecorodovias.com.br)) to obtain additional information before taking any action or decision that may compromise the full compliance with this Normative Instruction or Code of Conduct.

EcoRodovias guarantees complete secrecy of communications and that there will be no reprisals to anyone who reports any suspected violation of the Code of Conduct and this Normative Instruction. However, EcoRodovias reserves the right to take disciplinary action against who consciously make a false accusation or provide false information.

All suspected violations of this Normative Instruction will be investigated appropriately. EcoRodovias will take the measures according to the circumstances and applicable laws.

**7. REFERENCES**

- Code of Conduct;
- Code of Conduct for Third Parties;
- NI on the Ethics Program – Integrity System (PE – SI);

**ECORODOVIAS NI – 2023/006  
ANTI-CORRUPTION AND ANTI-BRIBERY**

- NI on Donations and Sponsorships;
- NI on Antitrust Practices;
- NI on Gifts and Presents;
- NI on Interaction with Government Officials;
- NI on Conflict of Interest; and
- NI on Internal Investigations.

**8. HISTORY AND VERSION CONTROL**

<b>Version</b>	<b>Date</b>	<b>Item</b>
1.0	2015	Creation of document (NI/2015/016).
2.0	2020	Revision of document (NI/2020/018).
3.0	2022	Revision of document (NI/2022/017).
4.0	2023	Revision of document (NI/2023/006).

Cópia não controlada