



## **Consequence Management Policy**

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## 1. Introduction

In view of the values and beliefs adopted by Orizon Valorização de Resíduos S.A. ("Company") and the rules set forth in the Code of Ethics on sanctions, this policy provides definitions, assumptions and conduct to be adopted in the daily lives of our Employees and Third Parties.

The performance of activities within the scope of the Company, including its subsidiaries, is subject to compliance with the legislation in force, the rules and principles set out in the Code of Ethics and in this policy.

The Company is against any act of corruption, fraud, bribery and other illegal acts that violate applicable laws and has a zero-tolerance policy for such acts. The Company reinforces that all forms of Corruption – even those that do not involve Government Officials are inadequate and inconsistent with the Company's values, being therefore absolutely prohibited. In this sense, non-compliance with this policy may lead to disciplinary measures for employees and third parties involved.

In case of doubts about the proper application of the guidelines contained in this policy, Employees should consult the Company's Compliance, Risks and Internal Controls Area through the available communication channels.

## 2. Definitions

When used herein, the terms defined below shall be interpreted according to the following definitions, irrespective of the gender used and whether used in plural or singular form:

### **Employee**

Employees hired under the Consolidation of Labor Laws (CLT) regime, including interns, outsourced workers, holders of positions of trust, officers and members of the Company's committees and boards.

### **Corruption**

Corruption is understood to be: (i) requesting or receiving, for oneself or for others, directly or indirectly, even outside the role or before taking office, but due to it, Undue Advantage, or accepting a promise of such advantage; or (ii) offering or promising an Undue Advantage to a national or foreign public servant, intending that such public servant will perform, omit or delay an official act.

### **Bribery**

The act of offering, promising, giving, soliciting, or receiving anything of value or improper advantage, directly or indirectly, as a means of influencing the actions and decisions of an individual holding a public or legal duty.

### **Third Party**

An individual or legal entity who is not an Employee of the Company or who is not solely and fully hired by the Company, but who is engaged to assist in the performance of its activities, such as intermediary agents, attorneys-in-fact, subcontractors, business partners, consortium members, representatives, suppliers, temporary consultants or agents acting on behalf of the Company, as well as shareholders.

### **3. Links**

- Code of Ethics;
- Internal Investigation Procedure;
- Dec. Law 2.848/40 – Penal Code;
- Law No. 12.846/13 – Anti-Corruption Law;
- Dec. Law No. 11.129/2022 – Decree governing the Anti-Corruption Law; and
- Law No. 8.429/92 – Misconduct in Public Office Law.

### **4. Application**

This policy applies to all Employees and Third Parties of the Company, regardless of the unit or location of operation.

### **5. Purpose**

The main purpose of this policy is to establish guidelines on the application of sanctions to Employees and Third Parties of the Company, in view of the provisions of the Code of Ethics and Conduct and the policies and regulations that govern the Company's activities.

### **6. Miscellaneous**

Considering that the Company may be held objectively liable before the competent bodies, in case, for example, of harmful acts to the national or foreign Government, this policy will be constantly reinforced to avoid possible administrative, civil or even criminal sanctions.

It is everyone's duty to understand and practice the conduct that will be provided herein, seeking to remove and prevent any Corruption practices and other illegal acts (such as Bribery, Money Laundering and Fraud). Employees and Third Parties must observe the provisions of this policy in all their relationships, whether with public or private institutions.

In case of doubts about the proper application of the guidelines contained in this policy, Employees should consult the Company's Compliance, Risks and Internal Controls Area through the available Communication Channels.

## **7. Guidelines**

Considering the guidelines indicated in the Company's Code of Ethics and Conduct and in its internal policies and procedures, as well as in the legislation and regulations covering the Company's areas of activity, the seriousness of the wrongful act is defined based on the impact caused directly and indirectly by the action taken and potential effects affecting the internal environment, the Company's image or its ability to operate in the market.

Considering such impacts, the imposition of sanctions must be consistent with the act performed, with the main focus being that the consequence is not applied disproportionately to its cause. To this end, consequence management must be carried out on an individual basis – even in cases involving more than one Employee or Third Party – considering the individual's history within the Company and situations such as the recurrence of the committed act. The imposition of the sanction must occur immediately on the date of knowledge of the fact, respecting the period necessary for its investigation.

The responsibility for administering the sanction is assigned to the line manager of the Employee or Third Party responsible for the act, and must be supported by the relevant legislation and standards and monitored by the management of the Employee or Third Party area and the Human Resources Area. In cases involving dismissals for just cause, the sanction must come from the Human Resources Area and, in matters of difficult legal interpretation, actions must be defined jointly between the Human Resources Area, the Legal Department and the Compliance, Risks and Internal Controls Area.

The following are defined as applicable disciplinary measures:

- a) Verbal warning;
- b) Written warning;
- c) Suspension of up to thirty (30) calendar days;
- d) Termination of the employment contract or just cause; and
- e) If applicable, the facts will be reported to the competent authorities.

## **8. Miscellaneous**

This policy will come into effect on the date of its publication, revoking and replacing any previous communication on the subject. There will be no exceptions for its due compliance, and this membership policy is mandatory. Everyone must respect, protect and promote the values and provisions established in

this document. Furthermore, consult the Code of Ethics, in addition to this policy, as a reference document to complement the obligations and responsibilities set forth herein.

**Update history**

Date	Revision	Description	Drafting	Approval
04/12/2023	00	Policy Approval	Luiz Santos Fernanda Tartaruga	Board of Directors

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