



## **Interaction with Government Officials 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 dealing with government officials, 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. However, 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 the 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:

### **Foreign Government**

Bodies, international public organizations and state entities, quasi-governmental or diplomatic representations of a foreign country, of any level or sphere of government, as well as legal entities controlled, directly or indirectly, by the government of a foreign country.

### **National Government**

Direct and indirect government, including, but not limited to, government bodies, federated entities, local authorities, foundations, government-owned companies or government-controlled private companies.

### **Government Official**

A Government Official, whether national or foreign, is any person who is part of the structure of any of the three branches of government who, although temporarily or without remuneration, plays a public role, holds a position or works in: (i) a position, job or public role, directly in the Government or even in a quasi-governmental entity or in legal entities controlled, directly or indirectly, by the Government or foreign State; (ii) a service provider hired or engaged to carry out typical government activities; (iii) a commission position or management or advisory role in a direct administration body, government-controlled company, public

company or foundation instituted by the government; (iv) an official of international public or non-governmental organizations (World Bank, United Nations, International Monetary Fund, etc.); and (v) candidates for public political office and affiliated with political parties.

**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.

**Government Entity**

Company where the State has significant control, through full, majority or significant minority ownership, as well as where the State retains a relatively small stake in a Company, but must nevertheless act as a responsible and informed shareholder. Institutions and bodies financed through public funds should be considered in the Government Entity list.

**Value Item**

Non-financial and financial offers – such as cash, gifts, meals, entertainment, transportation, favors, services, loans, guarantees, the use of property or equipment, job or internship offers, donations or favorable opportunities, political or charitable contributions, changes in business conditions, discounts, reimbursement or payment of expenses or debts – provided, directly or indirectly, to individuals who may benefit from business with the company or even to a close relative or associate of such person.

**Facilitation Payments**

Payment made to a government official to speed up or expedite routine government actions, such as processing and approving applications and licenses.

**Politically Exposed Person**

Government official or natural person who performs, or has performed, in the last five years, relevant positions, jobs or public functions, in Brazil or in foreign countries, territories and premises, as well as their representatives, family members and close Employees.

**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;
- Donations and Sponsorships Policy;
- 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;
- Law No. 8.429/92 – Misconduct in Public Office Law;
- Law No. 8.666/93 – Competitive Biddings and Administrative Contracts Law; and
- Law No. 14.133/21 – Competitive Biddings and Administrative Contracts Law.

## **4. Application**

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

## **5. Purpose**

This policy's main objectives, intended for the performance and conduct of Employees and Third Parties, are the following:

- Establish guidelines for interaction with Government Officials; and
- Demand that Employees respect and comply with anti-corruption laws in Brazil and abroad, whenever they are involved in international transactions, which may include other anti-corruption laws from other countries where they may act.

This policy complements the provisions of the Code of Ethics related to interactions with Government Officials, and must be interpreted in conjunction with the same and other related policies that are disclosed and is part of the set of corporate actions of the Company's Compliance Program.

## **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 with public institutions.

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

## **7. Guidelines**

### **7.1 General Guidelines**

The following is strictly prohibited:

- Promising, offering, making, authorizing, transferring, providing, delivering or accepting, directly or indirectly or through Third Parties, payments, gifts, travel, entertainment, donations, concessions of giveaways, the transfer of any Item of Value or any other undue advantages of any kind to Government Officials or any third person related to them or who act as an intermediary with them, as a way of facilitating business, omitting acts, obtaining personal benefits or for the Company or any other types of advantages, whether in Brazil and abroad, regardless of the existence of local laws that allow or disallow these practices;
- Financing, funding, sponsoring or in any way subsidizing the practice, directly or indirectly, of acts that may be considered harmful to the government;
- Obstructing the inspection activity of the government, either by hiding, segregating or manipulating the information required within the scope of inspections, visits or oversights;
- Authorizing, offering, promising, or providing a Facilitation Payment, i.e., payments made to a government official, directly or indirectly (such as through a Third Party), to expedite or speed up routine government actions, such as the processing and approval of orders and licenses;

- Making donations, payment of hospitality items, amenities, gifts and entertainment to Government Officials; and
- Making any contribution in cash, goods or services to campaigns or political causes, public entities, social organizations or Institutions and bodies financed through public funds, as long as permitted by the current Electoral Legislation.

Relations with National and Foreign Governments, government entities and government officials must be managed only by Employees authorized for this purpose. These relationships must always be conducted ethically, transparently and in compliance with the Code of Ethics, Anti-Corruption Policy and other Compliance Policies.

When providing technical opinions, clarifications, suggestions and information to Government Officials, all content must be complete, up-to-date, accurate and reflect reality, not allowing the falsification of facts, data and arguments.

Institutional and Governmental Relations Activities must be carried out impartially and independently, without attachment to political or partisan ideologies, aiming exclusively at defending the legitimate interests of the Company, and the sector in which it operates and its value chain.

## **7.2 Communication and Relationship with Government Officials**

All communication and relationships with Government Officials must respect the guidelines of the Code of Ethics and current and applicable legislation. The Company has a relationship with Government Officials and must be duly prepared for communication and to conduct all interactions in a transparent, open and appropriate manner.

Communications with government entities must be carried out by authorized Employees in a clear and objective manner through official Company channels such as corporate telephones, corporate emails, letters and official letters on letterhead and on the Company's website.

Employees should preferably use the official forms of communication made available by the Company to relate to government officials, thus understood as institutional emails and corporate messaging applications, and should not exchange personal messages with Government Officials through social media and applications of private conversations not approved by the Company, as well as refraining from expressing personal opinions, mainly those related to politics and the Government, so that the Company does not have any unwanted exposure.

All interactions of a strategic or supervisory nature involving Employees in leadership positions, thus considered as Officers, Managers and Coordinators with Government Officials, must be registered by completing the Form for communication and relationship with Government Officials ("FORM-GCO-003") and properly filed on the Company's network, within 72 hours, with at least the following information:

- Place;

- Date and Time;
- Participants; and
- Subject.

In addition, whenever possible, these meetings must be recorded in minutes, which must be signed by the person present or sent to the Government Official by email for acknowledgment containing the aforementioned information.

In this sense, it is not necessary to register interactions with Government Officials that deal exclusively with common technical or operational issues, such as:

- The performance of lawyers in any act that represents the Company, being in the practice of law and equipped with a power of attorney for that purpose, including, but not limited to, hearings, orders and participation in trials;
- Filings with judicial bodies or in regulatory and supervisory bodies;
- Visits, meetings, telephone contacts, or any other action for the smooth running of administrative or judicial processes or claims; and
- The communication of an accident at work to the competent authority.
- Contacts and meetings should follow the following recommendations:
- The meetings should preferably be formally scheduled in advance, with a pre-defined agenda and appropriate and registered objective, with the Compliance, Risks and Internal Controls Area, as provided for in this policy;
- They must have the participation of at least two (2) authorized representatives of the Company;
- It is recommended that meetings be held during business hours;
- It is recommended to involve the Company's legal department when the subject of the meeting is critical;
- It is recommended not to carry out institutional agendas with Government Officials who are in the electoral campaign period;
- In commercial interactions that, directly or indirectly, involve a Politically Exposed Person, the minimum presence of two (2) members is also mandatory, and it is recommended that the second member be the Company's lawyer in contractual negotiations; and
- The participation of the Company's Employees and Agents in events held by the Public Sector (such as training, seminars or award ceremonies) must obligatorily be recorded in the minutes, in accordance with the guidelines set out in the previous chapter.

### **7.3 Inspection Situation**



Within the context of inspections and investigations conducted by Government Officials or Private Agents acting on behalf, in the interest or for the benefit of Government Authorities, Employees and Third Parties should not hinder or interfere with the activity of such agents carrying out the investigation or inspection, pursuant to applicable legislation. Examples of authorities that may carry out such activities are: Federal Revenue Office, IBAMA, Ministry of Labor and Employment or Municipalities.

Contacts with such agents in inspection situations will always be carried out with the presence of two Company employees. Provided that the regularity of the inspection or audit is verified, at least through the validation of the credentials, additionally, the requests made by such agents and the documents presented by the Employees must be duly controlled and registered so that the Company protects its interests in these situations. It is the responsibility of all Employees to ensure that the relationship with the government is transparent and that it observes all applicable legal regulations.

- This being said, without prejudice to the exercise by the Company of the legal guarantees and protections assured to it, Employees should have as their guidelines the accessibility of documents and information regarding interactions, engagements and provision of services to bodies or entities of the Government, in addition to the following precautions:
- It is prohibited to perform acts to hinder or defraud investigations or inspections by government agencies or Government Officials, including, but not limited to, corruption of inspectors, managers or auditors for performance of fraudulent measures or for recognition of the appropriateness of poorly-delivered or undelivered services;
- Provide for the proper rendering of accounts, which will be complete and accurate;
- Submit the information requested by the Government Official regarding inspection of the procedures;
- Request minutes of the inspections made for measurement or inspection of works or provision of services, including, whenever possible, the identification of the Government Official in charge and a summary of what has been inspected; and
- Maintain internal records of the inspections made by Government Authorities.

In addition, any occurrence of inspection, visit or oversight must be reported to the responsible technical area, as well as the Legal Department, which must monitor the action. Inspection acts conducted by Government Officials must follow the following criteria:

- During the entire length of stay of the Government Official, at least two (2) authorized Employees must be present with extensive knowledge of the business and topic to be addressed by the inspectors;
- Preferably, meetings with Government Officials on behalf of the Company must be held by two (2) Employees;

- Preferably, meetings with Government Officials on behalf of the Company must be held within business hours;
- Meetings with Government Officials on behalf of the Company held in isolated environments are prohibited, meetings should preferably be held at the Company's premises or at the supervisory body itself, respecting the other guidelines in this document;
- Preferably, Employees assigned to interact with Government Officials must always participate in a rotation system, reducing the possibility of relationship defects;
- Employees who will accompany the inspection must immediately notify the Legal Department as soon as the Company is called upon by the inspection body;
- All requests for documents must be made in writing, as well as an indication of the deadline for delivery;
- The delivery of the requested document must be made upon signature of the filing receipt by the Government Official or Governmental Entity;
- The Government Official must only have access to the facilities and information related to the inspection in question;
- No information should be hidden, segregated or manipulated within the scope of inspections;
- If a case of abuse of power or request for Bribery is evidenced, the Employee designated to accompany the inspection must immediately refuse to make such payment and register the occurrence with the Compliance, Risks and Internal Controls Area; and
- In case of a notice of violation or regulatory agreement reached, the documents (notification, notice of violation or agreement) must be forwarded to the Legal Department, as well as other documentation and records related to the inspection.

In case of difficulty in fulfilling the requirements mentioned above, the Employee must report the facts to his/her line manager and the Compliance, Risks and Internal Controls Area.

After each inspection, the Employees who accompanied it must formalize the interaction, including information such as the inspection body, Government Official, scope and subject matter of the inspection, dates, registration, filing receipt, in addition to the facts that occurred, any pending issues generated or action plans that the Company has committed to fulfill. Inspections carried out by a virtual service system (such as the E-CAC), in which interactions are computerized and the documentation filing is done by the tool itself, also need to be registered.

It is forbidden to send any information or document to the Government Official or inspection body without the authorization of the Legal Department.

## **7.4 Conflict of Interest**

Managers, Employees and Third Parties who have a relationship with any Government Official and who, for whatever reason, are not independent in relation to the Government Official, must timely state their conflict of interests.

As soon as a potential conflict of interest is identified, the person involved must report this situation to the superior and to the Compliance, Risks and Internal Controls Area.

## **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**

<b>Date</b>	<b>Revision</b>	<b>Description</b>	<b>Drafting</b>	<b>Approval</b>
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