



Anti-bribery and Anti-corruption Policy

Nova Transportadora do Sudeste S.A. - NTS

POL-002

VERSION 8.0

june/25



NTS's Anti-bribery and Anti-corruption Policy

This Policy has as purpose to assure that the Employees and Third Parties follow the requirements of the Anti-bribery and Anti-corruption Acts, as well as the guidelines set forth herein, guaranteeing that the businesses are conducted with the highest standards of integrity, legality, and transparency.

It shall be read together with the Code of Professional Ethics ("Code of Ethics"), which guides the conduct expected from all members of the team of Nova Transportadora do Sudeste S.A. - NTS ("NTS" or "Company").

Browse through the policy



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01 Zero Tolerance to Bribery

NTS' commitment to zero tolerance to bribery

It is part of NTS' policy to conduct business with honesty and integrity, adopting an approach of zero tolerance to bribery and corruption.

All Employees and Third Parties are prohibited from:

-  Negotiating, receiving, offering, promising, enabling, paying, authorizing, or providing (directly or indirectly) bribery, or undue advantages; or
-  Transferring Anything of Value, gifts, trips, or entertainment to any person, whether Public Servant or not, to influence decisions, compensating any action, omission, favorable treatment, or obtain undue benefits to NTS.



Refer to the Company's Anti-bribery and Anti-corruption Program to obtain more details on the actions we take to prevent and detect bribery aspects in our business.











What is bribery?

Bribery is anything of value offered or received with the purpose of:

- 01** Influencing a decision; or
- 02** Obtaining an undue or inadequate advantage in the conduct of business.

Other bribery forms beyond money

The bribery not always is configured as payments in cash, and may assume several other forms, including:

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|  Gifts, trips, entertainment, and hospitality; |  Supply and service contracts; |
|  Political contributions; |  False works or "consultancy" relationships; |
|  Donations to charity or sponsorships; |  Excessive discounts or abatements; or |
|  Employment opportunities, boards, internships, or transfers; |  Loans in non-competitive conditions, debt forgiveness, or other transactions. |

What are facilitating payments?

They are payments made with the purpose of assuring or speeding up the performance of routine tasks or services, such as:

- Issuance of authorizations or licenses;
- Approval of immigration documents;
- Release of merchandise held in customs.



Although they may seem harmless or part of local practices, such payments are considered a form of bribery and, therefore, are forbidden by NTS

It does not include official, statutory, mandatory, or administrative rates, formally fixed and imposed by governmental agencies to expedite the service.

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Employees' and Third Parties' Responsibilities

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The Anti-bribery and Anti-corruption Acts punish not only who pays bribes, but also who encourages or facilitates such practices. It includes:

- Approve or conceal payments of bribes;
- Issue or accept fraudulent invoices;
- Re-transmit instructions for payment of bribe;
- Conceal or cooperate with the payment of bribe.

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No Employee or Third Party will be punished or retaliated for denying to participate in bribery practices, even if it results in loss of business.

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In case of questions, refer to your immediate manager and/or Legal and Compliance area.

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02 Leading with Public Servants

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Who is considered a public servant?

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Any person employed by, or that acts on behalf of:

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A government, department, agency, or governmental body;

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U An international public organization;



Companies belonging to or controlled by the government, such as sovereign funds, and utilities companies.

The following are included in this category:

- Politicians, civil servants, and judges;
- Planning employees, maritime authorities, and agents of international public organizations;
- Candidates to political offices;
- Officers of political parties.
- Professionals of public pension funds or public health agencies;



Third parties that act under the direction of public servants and/or participation of governmental entities are also considered public servants for purposes of this Policy.



PRACTICAL EXAMPLE

If a government has interest in a bank and controls its activities, the employees of this bank may be considered public servants.

Sensitivity and control in the interactions with public servants

The interactions with public servants demand greater control and attention, since:

- There is a higher risk of bribery in such relationships;
- Payments, gifts, or employments to close relatives may be considered direct bribery by the inspection authorities.

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Avoid any action that may be interpreted as an attempt of:

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- Unduly influencing decisions or actions;
- Obtain undue advantages to the Company.

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Contracting of public servants or people appointed thereby

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The contracting of public servants, or of candidates appointed thereby, may:

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- Be seen as bribery in certain situations;
- Be subject to a detailed revision to mitigate risks.

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WHAT TO DO

Refer to the People, Management, and Compliance areas before contracting in relation to public servants.

Follow the internal procedures for identification and mitigation of risks.



Interactions with public servants may present difficult circumstances not provided in this Policy. In case of questions, contact the Legal and Compliance area of NTS for assistance.

03 Gifts, Meals, and Entertainment

General rules

The offer or receipt of gifts, meals, and entertainment shall follow the following criteria:

- Be proportional and reasonable to the circumstances;
- Have a legitimate purpose, with no intention of inducing inadequate decisions;
- Do not create an appearance of inappropriateness or exchange of favors;
- Be according to the applicable laws and regulations.



For events: If no representative of the sponsoring organization participates in the event, the meals or entertainment will be considered a gift and shall follow the rules applicable to gifts.

It is forbidden



To offer giveaways, gifts, or entertainment close to a decision that affects the Company's business (including by a private business partner);



To offer or receive giveaways, gifts, entertainment, and trips to public servants;



To offer or accept repetitive giveaways, gifts, or entertainment, regardless the value;



To offer or accept payments in cash.

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Trips and related items

Offering or accepting trips shall observe the same principles of gifts, meals, and entertainment. Additionally:

- The payment shall be made directly to the supplier, whenever possible;
- Reimbursements in cash or daily rates are not allowed;
- Employees shall not personally pay for gifts, meals, and entertainment to avoid having to report or request approval for such.

Records and approvals

Certain gifts, meals, and entertainment shall be:

- Recorded;
- Previously approved by the area in charge.



Always refer to the Standard of Giveaways, Gifts, Entertainment, Trips, and Charity Contributions for further details; and the Legal and Compliance area in case of questions about proportion and reasonableness.

O4 Third Parties

Responsibility shared with third parties

NTS may be examined and/or sued for failures in the detection and prevention of bribery made by third parties that act on its behalf. Therefore, it is fundamental that all third parties keep ethical standards aligned with the policy of zero tolerance to bribery.



The Employees shall avoid doing business with third parties that do not show a clear approach of zero tolerance to bribery.

The following are considered as third parties:

- Service providers;
- Commercial partners and agents;
- Representatives or any person associated to its operations.

Due Diligence and risk mitigation

To prevent bribery risks, it shall be performed the due diligence in third parties, especially in situations of higher risk. This analysis may include:

- Assessment of anti-bribery and anti-corruption practices and policies;
- Verification of reputation and conduct history;
- Meetings to validate commercial practices and internal controls.



Including anti-bribery clauses in the contracts is a mandatory risk mitigation strategy.

Refer to the Third Parties' Risk Assessment Standard for further details.

05 Charity Contributions

NTS encourages its officers, directors, and employees to contribute with time and personal resources for charity institutions and non-profit organizations. However, such contributions shall be made in your own name, and shall not have relationship with NTS' business, and shall comply with the local laws.

Prohibitions



Do not request or offer charity contributions to clients, suppliers, salespeople, public servants, or other parties that may imply that the action is a prerequisite for future business or is intended to obtain a commercial advantage.



Do not use the name, resources, or commercial contacts of NTS to request donations with no prior approval.

Corporate contributions

Corporate contributions may be made by NTS to support legitimate causes, provided that:

- Previously approved by the designated people;
- Followed by due diligence to assess the legitimacy of the cause and of the benefited institution.



EXAMPLES OF CORPORATE CONTRIBUTIONS

Invitations for beneficent events, such as dinners or tournaments, direct requests for donations or sponsorships, or contributions for collections of specific funds.

Public servants

If a public servant requests a contribution to a specific institution:

- Do not make the donation without obtaining prior approval;
- Certify that there is no intention of influencing decisions related to NTS.



NTS reinforces that all charity contributions shall be made in an ethical, transparent manner, and in compliance with the legislation and its internal policies.

Refer to the Standard of Giveaways, Gifts, Entertainment, Trips, and Charity Contributions for further details.

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06 Financing of Social Programs and Institutional Relationships

NTS recognizes the importance of supporting legitimate social programs, but imposes strict restrictions to guarantee that such funds are made in an ethical manner and according to the corporate principles.

General prohibitions:



FINANCING WITH THE PURPOSE OF INFLUENCING BUSINESS DECISIONS

It is strictly forbidden to fund social programs, events, or institutions that may be interpreted as an attempt of influencing, directly or indirectly, business decisions.



EVENTS INCONSISTENT WITH NTS' VALUES

It will not support programs or institutions which purposes are inconsistent with NTS' business principles or that may compromise its reputation.



POLITICAL FINANCING

Financing to political parties, campaigns, or candidates to public offices, with resources of the Company, are prohibited, as determined by the effective legislation.

Criteria for allowed financing

Financing of social programs may be carried out, provided that the due diligence is made and meet the following criteria:

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REGISTERED INSTITUTIONS

Only legitimate organizations, in compliance with the applicable legislation, may be benefited.

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PHILANTHROPIC PURPOSES

Beneficiando causas humanitárias, culturais ou educacionais legítimas.

Requirements

- Every financing shall be formalized through contracts executed between NTS and the benefited institution.
- Prior approval shall be obtained before the Manager of the requesting area, Legal and Compliance area, and the Executive Committee.



Refer to the Standard of Financing of Social Programs for further details.

Institutional relationships and lobby

Activities of lobby or representation of institutional interests are only allowed upon:

- Prior and specific authorization to influence the approval of legislation, standards, or regulatory decisions.
- Record and report.

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The definition of lobby activity includes:

- Efforts to influence the creation of rules or decisions by public or regulatory agencies;
- Initiatives to enter into contracts or agreements with governmental bodies.

07 Recordkeeping and Accurate Accounting

It is obligation of NTS and of its Employees to keep books, records, and accounts that reflect, in a detailed, accurate, and correct manner, all transactions made by the Company.

Essential rules

- All transactions shall be fully documented, correctly approved, and classified in an accurate manner, guaranteeing clarity in the purpose and in the value of every payment.
- It is not allowed false, deceptive, or artificial documents on the Company's books and records.
- It is forbidden to create or keep funds or assets not registered to any purpose.



Unduly record a payment may be considered a breach more serious than the irregular payment itself.

If you suspect or identify attempts of manipulating records, or conceal accounting data, immediately communicate through the channels mentioned in the last page of this Policy.

08 Audit and Monitoring

NTS will carry out periodical verifications to assess the compliance with the Anti-bribery and Anti-corruption Laws and with this Policy.

09 Awareness and Training

NTS keeps an Anti-bribery and Anti-corruption awareness, and training program intended to all its Employees.

Training courses

- Periodically carried out by the Legal and Compliance area;
- They comprehend the Company's policies, Anti-bribery and Anti-corruption Laws, Conflict of Interest, and the Code of Ethics.
- They may be ministered in-person or through virtual media, such as teleconference and video conference, guaranteeing the comprehensiveness in all business units of NTS.

10 Availability of Resources and Commitment to the Continuous Improvement of the Compliance Program

NTS reaffirms its commitment to the compliance with the anti-bribery and anti-corruption legislations, national and international, as well as with any legal, regulatory, or contractual requirements related to its activities.

Available resources

The Company makes available material, human, and financial resources required for the implementation and performance of the activities provided in this Policy, assuring autonomy to immediate report of themes of Compliance to the Company's President, Committee of Ethics and Integrity, and access to the Board of Directors.

Commitment to the continuous improvement










NTS keeps an efficient management and is continuously improving its Compliance Program to guarantee ethical, transparent practices aligned with the effective legislation.

11 Warning signs

To guarantee the compliance with the Anti-bribery and Anti-corruption Acts, the Employees and Third Parties shall be attentive to warning signs that may indicate the occurrence of undue advantages or payments. Although these signs are not definitive proofs of Bribery and Corruption, they raise suspects that need to be assessed to assure the compliance with this Policy.

Common warning signs

The following signs shall receive special attention in any operation involving payments or benefits, whether for Public Servants or other people:

 MISCONDUCT HISTORY The counterpart has reputation of involvement in bribery, corruption, or anti-ethical acts.	 IRREGULAR PAYMENTS Request of excessive commissions or payments, especially if they are in cash or irregularly made.
 RELATIONSHIP WITH PUBLIC SERVANTS The counterpart is controlled or has employees that are public servants or has strong connection with the Government.	 INADEQUATE RECOMMENDATIONS The counterpart was recommended by a public servant.
 DOUBTFUL DOCUMENTATION The counterpart provides or issues inconsistent invoices or documents.	 RESISTANCE TO COMPLIANCE It refuses to include anti-corruption clauses in contracts.
 UNCOMMON OPERATIONS Proposal of financial or commercial practices outside the normal standards for the operation type.	 SUSPECT DONATIONS Indication that a donation at the request of a public servant is an exchange by governmental action.
 NON-STRUCTURE The counterpart does not have office or employees, or the place seems to be a front company.	



The list is not exhaustive, and the signs may vary depending on the nature of the operation, geographic location, or request.

Any warning sign identified shall be immediately informed by the channels mentioned in the last page of this Policy.

Communication responsibility

All Employees and Third Parties are responsible for:

- Proactively and promptly reporting any suspect of breach of this Policy.
- Informing illegal or anti-ethical behaviors, including requests of undue advantages made by public servants or other Third Parties.

12 Reports, Complaints, and Applicable Sanctions

Responsibility of report

All Employees and Third Parties are responsible for informing any breach, suspect of breach of this Policy or illegal or anti-ethical behavior, including situations where a public servant or another party requests, or seems to request, an inadequate benefit.

How to report

- **Immediate Superior:** When possible, inform your superior, who is in a better position to solve the problem.
- **Internal Areas:** Alternatively, contact the People and Management or Compliance area to report concrete or potential misconduct, or to clarify questions.
- **Confidential Channel:** if you prefer not to report through the previous options, use the Confidential Channel, which allows anonymous reports and is managed by third parties.



Refer to the Code of Ethics to learn more.

You may access the Confidential Channel through the following means:



PHONE
0800 721 5955



SITE
canalconfidencial.com.br/ntsr

Protection and confidentiality

The Company will take all measures allowed by the law to protect the confidentiality and anonymity of the reports made, regardless being identified or anonymous.

Prohibition of retaliation

NTS does not allow, nor tolerates, retaliation against whom makes reports in good faith of breach to this Policy or to the Anti-bribery and Anti-corruption Acts.

Applicable sanctions

- **Legal Consequences:** Breaches to the Anti-bribery and Anti-corruption Acts may result in civil and criminal penalties to the Company, Employees and/or Third Parties involved.
- **Personal Responsibility:** Fines applied to individuals for breaches are not paid by NTS.
- **Disciplinary Measures:** The Company reserves the right to apply sanctions proportional to the seriousness of the breach, including:
 - Formal warnings;
 - Immediate termination of the contract for cause;
 - Lawsuits, if applicable.

Commitment to compliance

NTS adopts practices to protect its interests and guarantee the compliance with the Anti-bribery and Anti-corruption Acts, including:

- Due Diligence in third parties
- Internal and external audits
- Continuous training programs
- Contractual clauses of compliance with Anti-bribery and Anti-corruption Acts
- Internal control and careful monitoring of the Company's activities

13 Statement of Compliance

ANNUAL STATEMENT

Annually, the Legal and Compliance area will request all Employees to fill in the Statement of Compliance with this Policy.



The issuance of the Statement is mandatory and condition to continue the employment relationship with the Company.

STATEMENT OF NEW EMPLOYEES

Before executing the employment contracts, the People and Management area shall request and guarantee the completion of the **Statement of Compliance** by all new Employees.



O envio da Declaração é obrigatório e condição para a formalização do contrato de trabalho com o novo Empregado.

Any questions?



E-MAIL

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