

POL-002 Anti-Bribery and Corruption Policy

Version 8.0

Date: 05/16/2024

VERSION CONTROL

Document Title	Version	Date	Author	Approver	Revision Details
Anti-Bribery and Corruption Policy	V 1.0	04/04/17	NTS	Board of Directors	First version
Anti-Bribery and Corruption Policy	V 2.0	11/03/17	NTS	Fiscal Board	Update of Concepts, Guidelines and Exhibits
Anti-Bribery and Corruption Policy	V 3.0	03/13/19	NTS	Board of Directors	Update of Concepts, Guidelines and Exhibits
Anti-Bribery and Corruption Policy	V 4.0	03/27/20	NTS	Board of Directors	Update of Concepts, Guidelines and Exhibits
POL-002 Anti-Bribery and Corruption Policy	V 5.0	03/08/21	NTS	Board of Directors	Update of Definitions and Guidelines
POL-002 Anti-Bribery and Corruption Policy	V 6.0	03/18/22	NTS	Board of Directors	Update of Definitions and Guidelines
POL-002 Anti-Bribery and Corruption Policy	V 7.0	06/12/22	NTS	Board of Directors	Update of Definitions and Guidelines
POL-002 Anti-Bribery and Corruption Policy	V 8.0	05/16/24	NTS	Board of Directors	Update of Definitions and Guidelines

I. Objective and Scope

Objective

This policy aims to ensure that Employees and Third Parties comply not only with the requirements of the Anti-Bribery and Corruption Laws, but also with the guidelines of this policy, in order to assure that the highest standards of integrity, legality and transparency are adopted during the conduction of business. This Policy should be read in conjunction with the Code of Business Conduct and Ethics ("The Code") which services as a guide for how should conduct yourself as a member of NTS team.

Field of Application

This policy applies to Nova Transportadora do Sudeste S.A. – NTS' ("NTS" or "Company") Employees and also comprises all Third-Parties with whom the Company maintains, now or eventually, contractual relationship with.

II. Zero Tolerance Approach to Bribery

Do not give or receive bribes, including facilitation payments.

All Employees and Third-Parties acting on behalf of the Company are prohibited from negotiating, receiving, offering, promising, making viable, paying, authorizing or providing (directly or indirectly) Bribes, improper advantage, payments, gifts, trips, entertainment or the transfer of any Valuables to any person, whether Public Official or not, to influence or reward any action, omission, favorable treatment or decision of such person for the benefit of the Company.

It is part of the Company's policy to conduct its business with honesty and integrity. It is vital for us to maintain this reputation in our business and, therefore, we have a **zero tolerance** approach towards Bribery and other acts of Corruption.

A bribe is anything of value the is offered, promised, given or received to improperly influence a decision or to gain an improper or unfair advantage in promoting, enhancing, obtaining or retaining business. Bribery may not always be in the form of cash payments and may take many other forms, including:

- gifts, trips, entertainment and hospitality;
- political contributions;
- donations to charity or sponsorship;
- opportunities of employment, board membership or internships;
- supply and service agreements;
- fake jobs or "consultancy" relationships;
- excessive discounts or rebates; or

- non-competitive loans, debt forgiveness or other transactions.

Facilitation Payments are also a form of bribe and are, therefore, not permitted. Facilitation payments are small payments made to secure or speed up routine actions or otherwise induce Public Officials or other Third-Parties to perform routine functions they are otherwise obligated to perform, such as issuing licenses, authorizations, permissions, approving immigration documents or releasing goods held at customs. This does not include official, legally permitted statutory or administrative fees formally imposed and codified by government agencies for expedited service.

The Anti-Bribery and Corruption Laws punish not only the individual that directly pays the Kickback, but also the individuals that encourage the payment, applying to any individual that:

- Approves the payment of Kickbacks;
- Provides or accepts fraudulently issued invoices;
- Forwards instructions for the payment of Kickbacks;
- Covers the payment of Kickbacks; or
- Cooperates with the payment of Kickbacks.

No Employee or Third-Party will be retaliated or penalized due to a delay or loss in business resulting from the denial to pay or receive a Kickback.

In any doubt on the proper applicability of the guideline contained in this policy, Employees should contact their immediate superior and/or Legal and Compliance Area.

III. Dealing with Public Officials

Interactions with public officials require enhance scrutiny and sensitivity.

A public official is any person who is employed by or is acting in an official capacity for a government, a department, agency or instrumentality of a government, or a public international organization. This includes elected or appointed persons who hold legislative, administrative or judicial positions, such as politicians, bureaucrats, civil servants, and judges. It also includes candidates for political office, political party officials and persons who perform public functions, such as professionals working for public pension plans, public health agencies, water authorities, planning officials and agents of public international organizations. A public official may also include employees of government-owned or controlled businesses, including sovereign wealth funds and state owned utility companies. For example, if a government has an interest in a utility and exercises control over the activities of that utility, then the utility's officials are likely to be considered public officials. Third-parties acting at the direction of these individuals and entities should also be considered public officials.

There is increased sensitivity and scrutiny of dealings with public officials because this has traditionally been an area where bribery activity is more likely to occur. Be cognizant of these risks in your dealings and interactions with public officials and consider how your actions may be viewed. For example, payments, gifts or employment to close relatives of public officials have been treated by enforcement authorities as direct payments to the public officials and, therefore, may constitute violations of law.

Hiring public officials or persons referred by public officials requires enhanced scrutiny.

Hiring public officials or applicants related to, or referred by, public officials could be seen as a bribe in certain situations and should be subject to enhanced review to ensure that the related risks are appropriately mitigated. Consult People & Performance and Compliance teams for procedures related to identifying and mitigating these risks.

In practice, situations can be complex and this Policy does not cover every circumstances that you may encounter. When in doubt, please contact the company's Legal and Regulatory Group for assistance.

IV. Gifts, Meals and Entertainment

The giving or receiving of gifts, meals and entertainment should be proportionate and reasonable for the circumstances, for legitimate purposes only, and not with a view to improperly inducing a thirdparty to misuse their position, as a quid pro quo for official action or with linkage to an official decision.

Gifts (e.g. merchandise, event tickets) given to or received from persons who have a business relationship with the company are generally acceptable, if the gift is reasonable in value, infrequent, appropriate to the business relationship, and does not create an appearance of impropriety. No cash payments should be given or received.

Meals and entertainment (e.g. sporting events, theatre or concerts) given to or received from persons who have a business relationship with the company are generally acceptable, but again only if the meal or entertainment is reasonable in value, appropriate to the business relationship, infrequent, does not create an appearance of impropriety, is otherwise in accordance with applicable laws and regulations, and if a representative from the sponsoring organization (the party paying for the meal or entertainment) is present at the event. For the avoidance of doubt, if a representative from the sponsoring organization is NOT present at the event, the meal or entertainment would be considered a gift. Additionally, Employees are not authorized to receive or offer gifts, presents, entertainment and trips to Public Officials.

Gifts, meals and entertainment that are repetitive, no matter how small, may be perceived to be an attempt to create an obligation to the giver and should not be provided. Gifts or entertainment given close in time to when a decision impacting Company's business is being made (including by a private business partner) may be perceived as a bribe in return for a favourable decision and should also not be provided. Employees should not pay for gifts, meals and entertainment personally to avoid having to report or seek approval.

Travel (e.g. for due diligence or site visits) and related items given or received should follow the same principles as for gifts, meals and entertainment. When travel or related items are given, payment should be made directly to the provider (as opposed to providing a reimbursement to the individual), whenever possible. Under no circumstances should cash or per diem reimbursements be provided. To help ensure that our practices are reasonable, appropriate and otherwise in accordance with applicable regulatory requirements, certain gifts, meals and entertainment must be logged and/or preapproved.

NOR-002 Gifts, Presents and Entertainment Standard provides the specific guidance and procedures and all Employees and Third Parties must act accordingly. If you are in doubt as to whether proposed gifts, meals or entertainment to be given or received are appropriate, please consult the company's Legal & Compliance Area for assistance.

V. Third Parties

Third-Parties are not permitted to pay bribes on our behalf

The company may be scrutinized and/or prosecuted for failing to detect and prevent bribery by a person associated with it. This includes any individual or entity that performs services for or on behalf of the company. Employees should avoid doing business with third parties who do not have a zero-tolerance approach to bribery.

This means due diligence should be undertaken on contractors, joint venture partners, agents and other third parties to establish their anti-bribery credentials, where warranted by the assessed level of risk. This due diligence could include meeting with them to better assess their business practices and anti-bribery and

corruption policies/controls and making inquiries into their reputation and past conduct. Other risk mitigation strategies, such as including anti-bribery language in agreements, should also be obligatorily implemented.

Please refer to the company's *Third-Party Due Diligence Standard* for further details.

VI. Charitable Donations

Do not solicit or offer donations to clients, suppliers, vendors, public officials or others in a manner which communicates that a donation is a prerequisite for future business or that the offer of a donation is intended to obtain or retain business and a business advantage.

We encourage our directors, officers and employees to contribute personal time and resources to charities and not-for-profit organizations. However, unless approved, you are prohibited from using the company's name, resources or business contacts for solicitation of donations. Charitable donations made by individuals on their own behalf should have no relationship to company business and must comply with local laws and regulations. Requests for donations may take many forms (e.g. direct requests or indirect requests such as purchasing a table, a tennis match or otherwise contributing to an event designated to raise money for a particular charitable cause/organization). All requests for corporate donations to charities and other not-for-profit organizations (e.g. schools, hospitals, libraries, etc.) must be approved in advance by the person(s) designated to approve such donations. If you are requested by a public official to donate to a particular charity, please obtain approval before agreeing to or making the donation. Also consider conducting due diligence when the proposed charity or not-for-profit organization is not well-known or there may be question as the legitimacy of the organization as a charity or not-for-profit.

Please refer to the Standard for the giving and/or receipt of gifts, meals, entertainment, and solicited charitable donations for further details.

VIII. Financing of Social Programs and Institutional Relations

The Company's policy forbids any financing of Social Programs to any individual or legal entity, Public Official or not, for the purpose of influencing, directly or indirectly, or being considered influential in a business decision, and for events organized by individuals or institutions whose purposes are either incompatible with NTS' business principals or that may harm its reputation.

Financing of Social Programs to charitable causes shall be made only to institutions registered under applicable law, for legitimate philanthropic reasons to serve humanitarian interests and to support cultural and educational institutions.

Financing political parties, political campaigns and/or candidates to public positions with the Company's resources are forbidden, according to the legislation in force.

All Financing of Social Programs through of sponsorships shall be based on formalized contracts between the Company and the sponsored Third Parties.

The sponsorship deals shall be previously approved in writing by the executive Manager responsible for the contracting department, by the Legal and Compliance Area and by the Executive Committee.

NOR-001 Donation and Sponsorship Standard provides the specific guidance and procedures and all Employees must act accordingly.

Do not engage in any lobbying activities on behalf of the company without specific authorization.

Institutional interests' representation include lobby activities, aiming to attempt to influence the passage or defeat of legislation and trigger registration and reporting requirements. In many jurisdictions, the definition of lobbying activity is extended to cover efforts to induce rule-making by executive branch agencies or other official actions of agencies, including the decision to enter into a contract or other arrangement.

You may not engage in lobbying activities on behalf of the company without the prior due written approval of the company.

VIII. Record Keeping and Precise Accounting

It is the Company's and its Employees' obligation to keep books, records and accounts reflecting in a detailed, accurate and correct manner all of the transactions of the Company. To fight Corruption, it is important for all transactions to be transparent, fully documented, and classified for accounts that reflect their nature in an accurate and complete manner and with sufficient details to make the purpose and amount of any payment very clear. Failure to register or unduly register a payment can create an even worse violation than the payment itself.

Ensure that all transactions/operations are fully documented, correctly approved and with the due accounting classification. Under no circumstances may false or misleading documents be included in the Company's books and records.

Undisclosed or unregistered funds or assets by the Company may not be established for any purposes. Fake, deceitful, or artificial entries should never be entered in the books and records or the Company for any reason.

If you are aware of or suspect that any person is directly or indirectly manipulating the books and records or otherwise trying to conceal or camouflage payments or records, the Employee shall inform such fact immediately through the communication channels mentioned in item XV below.

IX. Audit and Monitoring

The Company must carry out from time to time the checks to assess compliance with Anti-Bribery and Corruption Laws and this policy.

X. Awareness and Training

The Company maintains an Anti-Bribery and Corruption training and awareness program for its Employees.

The Legal and Compliance Area will promote, from time to time, training on Anti-Bribery and Corruption Laws and policies, Conflicts of Interest and on NTS' Code of Business Conduct and Ethics in all of the Company's business units and the training sessions may eventually be provided by means of teleconference, videoconference or other means that do not require attendance on-site.

XI. Resources Availability and Commitment to Continuous Improvement

The Company acts in compliance with national and foreign anti-bribery and anticorruption legislation, as well as any legal, regulatory or contractual requirements related to its activities, providing material, human and financial resources in order to enable the activities listed in this Policy, been ensured autonomy to immediate reporting of Compliance themes to the president of the Company, Ethics Committee and direct access to the board of directors, having as one of its main commitments an efficient management with continuous improvement of the compliance program.

XII. Warning Signs

In order to ensure compliance with Anti-Bribery and Corruption Laws, Employees and Third-Parties shall be alert to any warning signs that may indicate that undue benefits or payments may be occurring. Warning signs are not necessarily evidence of Bribery or Corruption, nor do they automatically disqualify Third-Parties that represent the Company. However, they raise suspicions that need to be cleared until we are certain that these signs do not represent a real violation of the Anti-Bribery and Corruption Laws and this policy.

Employees and Third-Parties must pay special attention to the following warning signs referring to any operation in which the payment or benefits can be received by any person, whether or not a Public Official:

- The counterparty has a reputation in the market of involvement, even if indirect, in matters related to Bribery and Corruption, unethical or potentially illegal acts;
- The counterparty has requested a commission or a payment that is excessive and shall be paid in cash or otherwise irregularly;
- The counterparty is controlled by a Public Official, or its staff is integrated by a Public Official, or has close relationship with the Government;
- The counterparty is recommended by a Public Official;
- The counterparty provides or issues invoices or other documents that are questionable;
- The counterparty refuses to include an anti-bribery and corruption clause in the contractual instrument;
- The counterparty proposes a financial transaction that differs from the commercial practices usually adopted for the type of operation/business to be carried out;
- Perception that a donation to a charity institution at the request of a Public Official is an exchange for governmental action; and
- The counterparty has no office or employees, or the office appears to be a "façade".

The list above is not exhaustive and the warning signs may vary depending on the nature of the operation, the request for payment and/or expense, as well as the geographical location.

Upon notice of any warning sign, the Employee shall immediately report this fact to the communication channels mentioned in item XV below.

It is the responsibility of all Employees and Third Parties reporting proactive and promptly any suspected breach of this policy or illegal or unethical behavior that they are aware of, including but not limited to situations where a Public Official or other Third Party requests or appears to be seeking an undue advantage.

XIII. Reports, Complaints and Applicable Sanctions

It is the responsibility of all Employees and Third-Parties to report any violation of this Policy, or any illegal or unethical behavior of which you become aware, including, but not limited to, any situations where a public official or other party requests or appears to request an inappropriate benefit

The communications of violation and suspected violation, identified or anonymous, may be made to their immediate superior, since their immediate superior is generally in the best position to resolve the issue. Alternatively, you may contact the People & Performance or the company's Legal and Compliance areas to report any actual or potential misconduct or Policy violations, or if you have any specific or general questions. In the event you do not want to report violations to your immediate superior, People & Performance or the Legal and Compliance area, you can always make a report through the company's Hotline. See the NTS' Code of Ethical Conduct or item XV below for our reporting hotline information, which is managed by a third-party and allows for anonymous reporting of suspected violations.

Regardless of the communication being identified or anonymous, the Company will take measures, to the extent permitted by the applicable law, to protect the confidentiality and anonymity of any report made.

The Company does not allow nor tolerate any type of retaliation against any person who files a report in good faith of violation of this policy or of Anti-Bribery and Corruption Laws.

Violations of Anti-Bribery and Corruption Laws may result in civil and criminal penalties for the Company, its Employees and/or any Third-Parties involved.

Any fines imposed on individuals for violations of Anti-Bribery and Corruption Laws will not be paid by the Company.

In order to conduct its business with honesty and integrity, the Company is concerned with the compliance with the requirements of Anti-Bribery and Corruption Laws, through practices that aim to protect its interests, such as Due Diligence and internal and external audit processes, training programs, inclusion of contractual provisions for compliance with Anti-Bribery and Corruption Laws in contracts with Third-Parties, as well as internal control and careful monitoring of the Company's activities.

The Company reserves the right to take disciplinary measures for violations of this Policy that are relation to the nature and specific facts of the violation. In more severe circumstances, it may include immediate termination of employment contract for just cause and applicable legal processes

XIV. Statement of Compliance with Antibribery and Corruption Policy

Annual Statement

The Legal and Compliance Area should request on annual basis all Employees to complete the Statement of Compliance with this Anti-Bribery and Corruption Policy. Submitting the Statement of Compliance must be a condition for the continuity of the relationship with the Company.

Statement of new Employees

Whenever a new Employee is chosen, prior to concluding the employment contract, the People and Performance Area should request and ensure that the new Employee fills out the Statement of

Compliance with this Anti-Bribery and Corruption Policy. Submitting the Statement of Compliance must be a condition for the conclusion of the employment contract with the new Employee.

XV. Key Contacts

- Hotline
Telephone: 0800-721-5955
Internet: www.canalconfidencial.com.br/nts
- Compliance
compliance@ntsbrasil.com

XVI. Doubts and Other Information

If in doubt about the proper application of the guidelines in this policy, Employees shall consult their immediate superior and/or the Compliance Area.