

ANTI-CORRUPTION POLICY

This policy aims to demonstrate our commitment to conducting business and forming partnerships with integrity, fairly, and honestly, in compliance with all applicable laws.

BrasPine has adopted a **zero-tolerance** policy towards corruption and bribery and prohibits corruption or bribery in any form, whether directly or through third parties, anywhere in the world. The offering or acceptance of bribes of any kind is not tolerated in any of the places where we operate. We recognize that our reputation for integrity is one of our most valuable assets, and corruption is a threat to our business and values.

1. Responsibilities

It is BrasPine's policy to only work with reputable suppliers and clients who conduct business legally. Our zero-tolerance approach to corruption and bribery must be communicated to everyone.

The Management is responsible for ensuring that this policy complies with legal and ethical obligations and that everyone under BrasPine's control adheres to it.

2. Bribery

This policy strictly prohibits BrasPine, its employees, and its counterparts from offering, providing, authorizing, soliciting, or receiving bribes or anything that could be considered a bribe, either directly or indirectly, to or from any third party. No employee should perform their duties inappropriately in anticipation or as a result of any bribe.

Employees must reject any direct or indirect request for a bribe (including facilitation payments) by third parties (including, but not limited to, public officials), even if, by rejecting such a request, BrasPine or any of its members faces the threat of adverse actions.

Prohibition of Bribery to Public Officials

This policy prohibits BrasPine, its employees, and its counterparts from giving anything of value to a public official, directly or indirectly, including, for example, giving something of value to a public official through a counterpart or through the official's family members.

This policy prohibits the offering or promising of a bribe, even if the public official rejects the offer or fails to provide the desired result.

Ensuring Undue Benefits

The prohibitions on payments to secure undue benefits or to obtain or retain business are broadly defined to include any commercial or financial benefit, payments to secure a sale or contract. Similarly, payments made to influence a public official's decision regarding the issuance of authorization or license, or to facilitate customs clearance, violate this policy.

Prohibition of Bribery in the Private Sector

This policy prohibits BrasPine, its employees, and counterparts from offering, promising, or giving anything of value to individuals, directly or indirectly, with the intent to induce or reward improper performance of a relevant function or activity.

Prohibition of Acceptance of Bribes

This policy strictly prohibits BrasPine, employees, and counterparts from accepting anything that could be considered a bribe from any third parties. No employee should perform their duties improperly.

3. Gifts and Hospitality

Gifts and hospitality offered to public officials or private individuals must never be given with the aim of influencing or rewarding such officials for improper performance of their duties.

Acceptance of Gifts and Hospitality

This policy prohibits employees from accepting gifts, hospitality, or other benefits if their judgment or decisions regarding the business could be influenced. If it is impossible to decline or return the offer, the employee must immediately report its receipt to their manager and the area director.

4. Facilitation Payments and Commissions

Employees are prohibited from making “facilitation payments” or “kickbacks,” and from accepting commissions of any kind. Public officials and third parties are required to perform their duties without receiving additional payments to process their work.

5. Charitable Contributions

BrasPine may provide contributions and sponsorships supporting public-interest activities undertaken by recognized non-profit entities and organizations. Such support must not be used to reward the recipient for past, current, or future support of BrasPine’s projects, nor result in a business advantage.

6. Compliance

Before entering into a commercial relationship with a third party, an approval procedure must be followed. New and existing third parties must have their payments properly approved by competent authorities.

7. Procurement Process

The procurement process must be conducted under the terms and conditions established in the Procurement Policy, rejecting the hiring of goods and services through the misuse of influence over any person, whether a public agent or not.

8. Accounting and Tax Reporting

BrasPine maintains a system to control accounting and tax records sufficient to reinforce compliance with this policy, ensuring reasonable assurance that:

- a. Transactions are executed in compliance with necessary approvals (which may be delegated to managers, directors, or other sectors within BrasPine);
- b. Transactions are recorded according to legislation;
- c. Financial statements are prepared in accordance with internationally accepted accounting principles or any other applicable criteria;
- d. Accounting records of BrasPine’s assets are maintained;
- e. Access to BrasPine’s assets and resources is only permitted with specific authorization from directors.

9. Audit

BrasPine will make every effort to maintain continuous auditing of its accounting and tax routines to prevent and correct failures in reporting these to the respective authorities (federal, state, municipal), including but not limited to compliance with tax obligations, delivery of fiscal information, issuance of tax documents, classification of products, use of tax credits, and the proper utilization of tax benefits.

10. Whistleblowing and Fair Treatment

Everyone is encouraged to raise concerns about any matter or suspicion of misconduct as soon as possible. Complaints should be made through the Ethics Channel via the following: Phone 0800 721 9565 and/or <https://app.linhaetica.com.br/etica/braspine>, Correspondence: P.O. Box 19157, ZIP Code 04505-970 – São Paulo/SP, or Email: braspine@linhaetica.com.br.