

1. INTRODUCTION

This ANTI-BRIBERY POLICY reflects that BELAGO has and continually demonstrates a strong commitment to conducting its activities with the highest level of ethics, integrity, and compliance with current legislation.

We are committed to fighting bribery by establishing principles that guide the behavior of all our employees and business partners who have contractual relationships with us.

At BELAGO, we STRICTLY PROHIBIT bribery in any form, whether directly or indirectly, through an agent or third party, and both in relation to a public official and a private person. We also condemn any behavior or action that may violate current legislation.

In this regard, bribery is defined as the act of giving, offering, promising, requesting, or receiving something of value in exchange for an undue benefit or inappropriate advantage, or as a reward for performing any public or private function. This definition applies regardless of whether the offer, promise, or request is made for personal benefit, third parties, or on behalf of someone else.

For these purposes, the CEO of BELAGO approved this POLICY, developed in collaboration with the Compliance Officer, and allocated the necessary resources for the proper implementation of an ANTI-BRIBERY MANAGEMENT SYSTEM in the development of our activities.

This system aims to prevent, control, and manage any potential bribery risks to which BELAGO may be exposed, including in its relationships with related individuals, business partners, and controlled companies.

2. SCOPE, SCOPE, AND OBJECTIVES

This ANTI-BRIBERY POLICY applies to BELAGO, located in Brazil, State of Paraná, in Araucária, at Avenida Doutor Victor do Amaral, 588, Sala 33, Centro, in the development of its combined office services and administrative support services provided to other areas of the organization.

The scope extends to all members of BELAGO located at the mentioned address, as well as all contracted personnel, partners, collaborators, prescribers, and other individuals and legal entities authorized to act on behalf of or for BELAGO.

For the development of this ANTI-BRIBERY POLICY and BELAGO's ANTI-BRIBERY MANAGEMENT SYSTEM, we have considered, as a starting point, the requirements established by ISO 37001:2016, as well as applicable laws, regulations, and compliance standards for the prevention of bribery and corruption that apply to BELAGO in the

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development of its activities, whose strict adherence is required. Below are some laws, decrees, and regulations that must also be complied with:

- LAW NO. 12,846, OF AUGUST 1, 2013 – Anti-Corruption Law
- DECREE NO. 11,129, OF JULY 11, 2022 – Regulates the Anti-Corruption Law
- LAW NO. 8,078, OF SEPTEMBER 11, 1990 – Consumer Protection Code – CDC
- LAW NO. 12,529, OF NOVEMBER 30, 2011 – Antitrust Law
- LAW NO. 13,709, OF AUGUST 14, 2018 – LGPD

Our **ANTI-BRIBERY MANAGEMENT SYSTEM** was designed and implemented, subject to periodic evaluations and reviews, and is based on the following **GENERAL OBJECTIVES**:

- Establish control plans to address bribery risks to which BELAGO is exposed when periodic evaluations show results above a low-level threshold, aiming to eliminate, reduce, and/or mitigate them.
- Avoid actions or behaviors that violate current legislation or are perceived by stakeholders as ethically unacceptable.
- Train and raise awareness among our employees, professionals, managers, business partners, and similar groups about the bribery risks to which their actions are exposed, as well as the appropriate response mechanisms established by BELAGO.

These general objectives are reflected and specified in our MONITORING PLAN FOR OBJECTIVES, which is reviewed and updated periodically, with the approval of the CEO.

3. ANTI-BRIBERY COMPLIANCE OFFICER AND RISK MANAGEMENT

At BELAGO, we periodically identify and assess the bribery risks to which our activities are exposed, documenting the results in our RISK MAP. We establish control plans for risks assessed above a low-level threshold, with the clear goal of preventing and reducing the likelihood of their occurrence, as well as implementing monitoring and control mechanisms.

As a result of the internal and external mechanisms for evaluating the effectiveness of our ANTI-BRIBERY MANAGEMENT SYSTEM (ABMS), and based on the information collected, analyzed, and assessed, we establish measures and are committed to continuously improving the effectiveness of the ABMS. Our goal is to create an authentic and dynamic system capable of adapting to changes in market circumstances, improvements, opportunities, and detected failures.



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To ensure maximum independence, a specific position in our organizational structure has been designated, called Compliance Officer, with appropriate capacity, independence, and authority to report directly to the CEO, ensuring the proper implementation, execution, and improvement of our ANTI-BRIBERY MANAGEMENT SYSTEM, according to the defined and agreed-upon requirements.

The designated Compliance Officer is available to all members of BELAGO to advise, guide, and support them on ethical behavior and compliance matters.

Similarly, BELAGO will allocate all necessary resources, proportionally, to carry out the actions, measures, and controls outlined in our RISK CONTROL PLAN.

4. CODE OF CONDUCT AND NON-COMPLIANCE

At BELAGO, we have an ACTIVE CODE OF CONDUCT, approved by the CEO, applicable to all our members, who are informed of the contents of the code when joining the company.

The aforementioned CODE OF CONDUCT applies to all BELAGO personnel, without prejudice to the legal consequences that may be imposed on the company for actions, facts, or behaviors that violate the law.

In this regard, we have a disciplinary system to which BELAGO members are subject in the case of conduct contrary to the provisions of this POLICY, the CODE OF CONDUCT, and the compliance with the requirements of the ANTI-BRIBERY MANAGEMENT SYSTEM, including bribery. Its application will be made fairly and proportionally, based on the principle of non-discrimination and respecting applicable labor laws. Disciplinary measures may include verbal warning, written warning, suspension, or dismissal, depending on the severity of the violation, and there is no need to follow a specific sequence, with the Compliance Committee responsible for analyzing each specific situation.

As part of our ethical and integrity guidelines, BELAGO allows the acceptance of corporate gifts, as long as they are of low value and do not influence or are perceived as influencing business decisions. In this regard, gifts received should not exceed R\$100.00 (one hundred reais). Any offer of a value higher than this must be refused and reported to the Compliance Officer.

Similarly, we have a CODE OF CONDUCT FOR BUSINESS PARTNERS, applicable to all of them, from whom we expect ethical behavior and compliance with the law, especially in the commercial relationships we maintain with these partners.

5. WHISTLEBLOWING CHANNEL

Any member of BELAGO — employee, partner, shareholder, manager, representative, and/or person authorized to act on behalf of BELAGO — has the obligation



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to report and/or denounce any action, conduct, information, or evidence that is likely or suspected to violate this ANTI-BRIBERY POLICY or the requirements of BELAGO's ANTI-BRIBERY MANAGEMENT SYSTEM, which may involve a criminal act or inappropriate conduct.

At BELAGO, we provide the following means for anyone to report suspicious facts or conduct or raise doubts or questions in this regard:

- Sending messages to the email address: denuncia@belago.com
- Accessing our **ANONYMOUS WHISTLEBLOWING CHANNEL**, available on the website www.belago.com.

We highly value the communication of any sign or suspicion of a legal violation by any member or person linked to BELAGO, which is why we require detailed information when reporting/communicating the facts.

BELAGO has established secure internal mechanisms and processes to ensure the confidentiality of received complaints and communications, as well as to protect those who participate in our compliance efforts.



Feito/Revisado por Mayra Heler – Compliance Office



Aprovador por Nimrod Riftin – CEO