



ANTI-CORRUPTION AND ANTI-MONEY LAUNDERING POLICY

1. OBJECTIVE

This Policy aims to establish guidelines and procedures to ensure that all Employees, Administrators, Shareholders, and Third Parties understand and comply with the ethical and legal requirements set forth in the Anti-Corruption Law (Law No. 12,846/2013), the Anti-Money Laundering Law (Law No. 9,613/1998), and international guidelines, reinforcing Inpasa's commitment to maintaining the highest standards of integrity, ethics, and governance in conducting its business.

2. APPLICATION AND SCOPE

The provisions of this Policy apply to all members of Inpasa, subjecting all its administrators, employees—regardless of position and/or rank—and third parties acting on behalf of or for the benefit of the Company.

3. CONCEPTS AND ABBREVIATIONS

Public Agent: anyone who, even temporarily or without remuneration, performs public functions, holds a position, or works in: (i) a public position, job, or function, either directly within the government or in a state-owned or state-controlled entity or company; (ii) a service provider company contracted or partnered to perform typical public administration activities; (iii) a commissioned position or a leadership or advisory role in a direct administration body, mixed-capital company, public company, or foundation established by the government; (iv) an agent of international public or non-governmental organizations (World Bank, United Nations, International Monetary Fund, etc.); and (v) candidates for public or political office and members of political parties.

Harmful Acts: acts or omissions that cause direct or indirect damage to public interest and/or assets, to the detriment of third-party interests, and that violate the principles of Public Administration (e.g., impartiality, morality, efficiency, legality, and transparency) and the international commitments undertaken by Brazil.

Corruption: the act or effect of giving, promising, offering, or authorizing an undue advantage (monetary or not) to a public official or equivalent person to induce them to perform, omit, or delay any act, thus acting in violation of the law or applicable regulations.

Money Laundering: the practice of activities intended to convert illegally obtained assets into assets with an apparently legal origin, for example, by concealing or disguising the nature, source, or ownership of the illegally obtained goods.



Politically Exposed Person (PEP): individuals who currently hold or have held, within the past five years, in Brazil or abroad, relevant public positions, jobs, or functions, as well as their representatives, family members, trusted associates, and other close contacts.

Undue Advantage: any benefit, even if not financial, that is offered, promised, or given with the aim of improperly influencing or rewarding any act, decision, or omission by a person.

4. ASSOCIATED AND REFERENCE DOCUMENTS

EXT.DOC.JUR.004 – Law 12846/2013

EXT.DOC.JUR.013 – Law 9613/1998

5. OCCUPATIONAL HEALTH AND SAFETY INSTRUCTION (HAZARDS AND RISKS)

Not applicable

6. ENVIRONMENTAL ASPECTS (ASPECTS AND IMPACTS)

Not applicable

7. RESPONSIBILITIES

7.1. Compliance Committee

- Supervise the implementation and effectiveness of the Anti-Corruption and Anti-Money Laundering Policy, deciding on sanctions or corrective measures to be applied to violators, according to the results of investigations.

7.2. Compliance Department

- Clarify doubts, conduct training, monitor compliance with this Policy and other Company policies, assess contracts that may potentially violate this policy, investigate suspicious conduct, and oversee the application of appropriate measures when necessary.

7.3. Managers

- Disseminate the content of this Policy, engage and raise awareness within their teams regarding anti-corruption and anti-money laundering topics, emphasizing the need to comply with ethical and legal requirements, and report any suspicions or non-compliance cases to Compliance.

7.4. Commercial and Procurement

- Adopt best practices regarding “Know Your Supplier” and report suspicious activities to the Compliance department.

7.5. Employees and Third Parties

- Do not promise or provide Undue Advantage and do not engage in any conduct prohibited by the Anti-Corruption Law and the Anti-Money



Laundrying Law, and also reject and report to Compliance any known situation that violates the aforementioned laws and/or this Policy.

8. GENERAL PROVISIONS

8.1. COMBATING CORRUPTION AND PREVENTING MONEY LAUNDERING

Inpasa rejects any criminal activity and operates in strict compliance with the law, especially anti-corruption and anti-money laundering legislation.

Complying with these regulations not only ensures legal conformity and helps avoid sanctions and penalties, but also strengthens the trust of clients, partners, and society in general. By adopting ethical and transparent practices, Inpasa reaffirms its commitment to corporate responsibility and contributes to a more honest and secure business environment.

8.1.1. COMBATING CORRUPTION

Inpasa does not engage in, encourage, or allow any conduct that constitutes or results in harmful acts against public administration, whether domestic or foreign, and expressly prohibits its employees and administrators from:

- Promising, offering, or granting, directly or indirectly, Undue Advantage to a Public Agent or related third parties;
- Financing, funding, sponsoring, or in any way supporting illegal practices, including those set forth in Law 12.846/2013, ensuring that no company resources are directed toward purposes that may constitute acts of corruption;
- Using intermediaries (individuals or legal entities) to conceal or disguise their actual interests or the identity of the final beneficiaries of acts that violate anti-corruption laws; and
- Obstructing or hindering investigations or inspections by public agencies, regulatory bodies, oversight entities, or financial authorities, whether by withholding information, destroying evidence, or through improper interference.

8.1.2. PREVENTING MONEY LAUNDERING AND TERRORISM FINANCING

Money laundering consists of activities intended to turn illegally obtained resources into resources with an apparently legal origin, for example, by concealing or disguising the nature, origin, or ownership of the illegally acquired assets.

Since many different methods can be used to launder money, that is, to try to hide the illicit nature of illegally obtained assets, it is essential that employees and everyone acting on behalf of or for the benefit of Inpasa remain alert to warning signs, such as:

- Business partners refusing to provide financial or identity information;



- Receiving or making payments through bank accounts held by parties other than the company, its legal representatives, or the professionals involved in the transaction;
- Intentionally incorrect accounting entries intended to conceal or disguise the true origin or justification of a transaction; or
- Operations or transactions in which it is not possible to identify the parties involved and/or the final beneficiary.

It is all employees and third parties' obligation to conduct business ethically, with integrity, and in compliance with the law. Therefore, participation in any activity that constitutes or supports money laundering is strictly prohibited. To ensure the integrity and transparency of all transactions, all payments must have a defined, clear, proven, and traceable origin.

If any indications or suspicions of money laundering or terrorism financing practices are identified, the Compliance department must be immediately informed.

8.2. RELATIONSHIP WITH PUBLIC AGENTS AND POLITICALLY EXPOSED PERSONS

Relationships with public agents and politically exposed persons must always be guided by ethics and legality. To ensure that such relationships do not expose the company to corruption risks, these interactions must be conducted transparently, properly recorded, and in accordance with applicable legal regulations.

It is forbidden to offer, promise, or grant any type of advantage, benefit, or gratuity to public agents, regardless of the justification, especially when it may be interpreted as an attempt to influence or obtain personal or corporate favor, such as for securing licenses, authorizations, permits, or interfering in inspection processes.

8.2.1. PUBLIC BIDDING AND CONTRACTS

Regarding public bidding and contracts, the following behaviors are not permitted by Inpasa:

- Undermining or defrauding, through arrangements, collusion, or any other means, the competitive nature of a public bidding process;
- Obstructing, disrupting, or defrauding any act related to a public bidding process;
- Removing or attempting to remove a bidder through fraud or by offering any kind of advantage;
- Defrauding a public bid or the resulting contract;
- Fraudulently or irregularly creating a legal entity to participate in a public bid or enter into an administrative contract;



- Fraudulently obtaining undue advantages or benefits from changes or extensions to contracts with public administration, without legal authorization, bidding documents, or the respective contractual instruments;
- Manipulating or defrauding the economic-financial balance of contracts entered into with the public administration.

Furthermore, only the legal representatives of each company within Inpasa are authorized to sign proposals for participation in bids, public tenders, and electronic auctions.

8.3. HIRING THIRD PARTIES AND COMMERCIAL OPERATIONS

Inpasa's commercial transactions must be transparent and honest, supported by reliable documentation and strictly following internal procedures, ensuring traceability and auditability of all operations.

Inpasa has internal assessment procedures for the hiring of third parties, aiming to gather information about its partners in order to identify potential violations of applicable laws or internal company guidelines. In this regard, the selection and retention of third parties will be based on technical, financial, quality, and legal compliance criteria.

The subcontracting of Public Agents by representatives, suppliers, and/or service providers is prohibited, except when previously and formally approved by the Compliance Department.

All third parties entering into contracts with Inpasa or acting on behalf of or for the benefit of the Company must contractually commit to complying with the law, especially anti-corruption and anti-money laundering legislation, and to conducting their business ethically and with integrity.

Third parties and their representatives are expressly prohibited from paying or receiving any Undue Advantage from Public Agents, including any form of bribery, or from giving or receiving improper benefits for private agents, within or outside Brazil, in any activity related directly or indirectly to Grupo Inpasa.

8.4. GIFTS, PRESENTS, HOSPITALITY, AND ENTERTAINMENT

The offering and/or receipt of gifts, presents, hospitality, and entertainment involving a Public Agent must comply with the law, the internal regulations of the respective agency, the Code of Conduct and Ethics, and other Company policies. Such items must not be given or received with the intent or expectation of, directly or indirectly, obtaining an undue advantage, influencing decisions, or rewarding any third party, partner, or Public Agent.

8.5. DONATIONS AND SPONSORSHIPS

Donations are intended to strengthen ties with communities and the company's entire stakeholder ecosystem, promoting well-being, local socioeconomic



development, and/or boosting the name, activities, and products of the Inpasa brand. Sponsorships, in turn, aim to promote the brand and products of Inpasa.

In this regard, all donations and sponsorships must be made in accordance with current legislation and the rules set forth in the Donations and Sponsorships Policy, the Code of Conduct and Ethics, and other internal policies, always following principles of ethics, integrity, respect, and transparency.

8.6. CONFLICT OF INTEREST

All employees are required to identify potential conflicts of interest in advance using a specific form. If an employee identifies any new situation that may lead to a real, potential, or apparent conflict of interest, they must remove themselves from the situation—refraining from making any decisions—and immediately report the case to their manager. The manager must then take the appropriate measures in the best interest of the Company, consulting the Compliance department whenever necessary.

8.7. FINANCIAL STATEMENTS

Inpasa must keep all accounting books and records accurate and complete, whether physical or electronic, and maintain regular backup copies.

Records of all payments made or received must be supported by original documentation and must accurately, appropriately, and properly reflect the transaction, authorized in accordance with the appropriate levels of authority.

Under penalty of applicable administrative and legal sanctions, Inpasa will not accept unregistered or undisclosed operations. These requirements are intended to prevent bribes from being concealed and to discourage fraudulent accounting practices.

8.8. MANAGEMENT OF CORRUPTION AND MONEY LAUNDERING RISKS

Inpasa may, through its Compliance Committee, establish additional and specific methodologies to support the identification, assessment, mitigation, and monitoring of corruption and money laundering risks, submitting them, when applicable, to the Company's corporate governance bodies and/or regulatory authorities.

8.9. CONTRACTUAL CLAUSE

Contracts drafted by Inpasa will include a clause ensuring that both Inpasa and the contracting party comply with the guidelines set forth in this Policy, in our Code of Ethics and Conduct, and in applicable law. This clause must also provide for the possibility of contract termination in the event of non-compliance.

8.10. DISCIPLINARY MEASURES

Once an incident is reported, if, after investigation, it is confirmed that conduct occurred in violation of the rules in this Policy and/or applicable legislation, immediate and exemplary corrective measures will be taken, always in accordance with the circumstances, severity, and applicable law.



In addition to corrective measures, legal actions may be pursued for civil and/or criminal liability and for the reimbursement of any damages to public funds or to the assets of Inpasa and its shareholders.

With regard to possible violations committed by third parties, the respective contracts may be terminated by Inpasa, and the contractual sanctions applicable due to the breach may be enforced, along with the adoption of appropriate legal measures in the civil and/or criminal spheres.

8.11. ETHICS HOTLINE

Inpasa encourages all employees and third parties to report situations that may constitute violations of the rules in this Policy and/or Brazilian legislation, with full confidentiality guaranteed for the reporter.

It is important to note, however, that the use of our reporting channels for unfounded or bad-faith reports intended to harm innocent people will not be tolerated.

All reports will be analyzed and investigated impartially by our Compliance team, which will produce a report at the conclusion of each investigation and submit it to the Executive Board for review.

If you become aware of conduct that violates the principles and rules established in this Policy, please report it via email at compliance@inpasa.com.br or by calling **0800 800 9595**.

