



**ANTI-BRIBERY  
COMPLIANCE POLICY**

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## 1. OBJECTIVE

The purpose of this policy is to describe and explain the prohibitions against bribery and corruption in all of the organization's operations, highlight specific compliance requirements related to these prohibitions, and reinforce Allog Group's commitment to conducting its business globally with the highest standards of honesty and integrity.

It must comply with anti-bribery and corruption laws and regulations in all countries in which it operates. Including, in addition to applicable Brazilian anti-corruption laws, as well as organizations registered in international business that prohibit the payment of bribes and other illicit payments anywhere in the world.

This policy should be read together with the Code of Ethics and related policies and procedures.

## 2. DEFINITIONS

**Public official:** A person holding legislative, administrative, or judicial office, whether by appointment, election or succession, or any person exercising a public role, including a public body or public enterprise, or any agent or officer of a national or international public organization or any candidate for public office.

**Top management:** A person or a group of people who directs and controls an organization at the highest level.

**Code of ethics:** They are all applicable rules, laws and regulations against bribery and corruption and disciplinary guidance the conduct of a certain group of people in accordance with its principles.

**Employees:** An organization's directors, officers, contractors or temporary workers and volunteers.

**Compliance:** Meeting all of the organization's compliance obligations.

**Anti-bribery compliance officer:** A person with responsibility and authority for operating the Anti-Bribery Compliance management system.

**Ethical Conduct:** A behavior that is in accordance with accepted principles of moral and correct conduct in the context of a specific situation and that is consistent with international standards of behavior.

**Conflict of interest:** A situation where business, finance, family, political or personal interests can interfere with the judgment of people in the performance of their duties.

**Corruption:** Promising, offering or giving, directly or indirectly, an undue advantage to a public official, or a third person related to him.

**Due diligence:** A process to further assess the nature and extent of bribery risks and assists organizations in making decisions regarding specific transactions, projects, activities, business partners and personnel.

**Efficiency:** An extent to which planned activities are carried out and planned results are achieved.

**International standards of behavior:** Expectations of socially responsible organizational behavior arising from customary international law, generally accepted principles of international law or intergovernmental agreements that are universally or practically universally known.

**Compliance duties:** Requirements that an organization must mandatorily meet, as well as those that an organization voluntarily chooses to meet.

**Organization:** People or group of people who have their own roles with responsibilities, authorities, and relationships to achieve their goals.

**Governing body:** A person or group of people who have ultimate accountability for the entire organization.

**Business partner:** An external party with whom the organization has, or plans to establish, some form of business relationship.

**Interested parties:** A person or organization that may affect, be affected by, or perceive itself to be affected by a decision or activity.

**Anti-Bribery compliance policy:** Determines and affirms the organization's commitment to the laws, applicable legislation, ethics and anti-bribery and Corruption/Compliance conduct.

**Requirement:** Need to be declared and mandatory.

**Social responsibility:** An organization's responsibility for the impacts of its decisions and activities on society and the environment, through ethical and transparent behavior that:

- Contribute to sustainable development, including the health and well-being of society.
- Take stakeholder expectations into account.
- Comply with applicable law and be consistent with international standards of behavior.
- Be integrated throughout the organization and be practiced in your relationships.

**Risk:** Effect of uncertainty on goals.

**Management system:** An organization's set of interrelated or interacting elements, to establish policies, objectives, and processes to achieve those objectives.

**Bribery:** Offering, promising, giving, accepting, or soliciting an undue advantage of any amount (which may be financial or non-financial), directly or indirectly, and regardless of location(s), in violation of applicable laws, as an inducement or reward to a person who is achieving or failing to act in relation to the performance of his or her obligations.

**Undue Advantage:** Covers almost all improper payments made in a business context.

### 3. REFERENCE DOCUMENT

**ABNTNBR ISO 37001:2017:** Anti-Bribery Management System

**Law 12.846/2013:** Anti-Corruption Law

**Decree 11.129/2022:** Decree on the administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign.

### 4. RESPONSIBLE FOR THIS POLICY

Allog Group's senior management owns this policy and is also responsible for maintaining, managing, and consistently administering it through the anti-bribery compliance officer and in coordination with the Legal department, based on changes in applicable Allog Group policy or relevant laws and regulations.

Being responsible for ensuring that all directors, officers, and employees are aware of this policy.

All Allog Group's employees and business partners are expected to familiarize themselves with this policy and observe it, recognize, and report potential issues related to anti-corruption situations with sufficient time for them to be dealt with appropriately.

### 5. APPLICATION

This policy applies to Allog Group as a whole, including the organization's international operations and any business activities managed or conducted on behalf of Allog Group by third-party intermediaries. Every employee must be aware of this policy and comply with it. The

policy also applies to the organization's affiliates, its direct or indirect subsidiaries to which the Code of Ethics applies, agents, representatives, consultants, service providers and other third-party intermediaries engaged by the organization.

## **6. COMPLIANCE POLICY**

Allog Group is strongly committed to ensuring a profitable business, providing solutions through the outsourcing of services to current and new customers, ensuring the following guidelines for action:

- **Responsibility:** Always with practices guided by ethics, transparency, honesty, fair dealing and full compliance with applicable laws and regulations and in a commitment to integrity.
- **Diligence and Strictness:** In the prevention, communication and remediation of deviations and irregularities, ensuring the necessary resources for the Compliance Management and the Management System to act with autonomy, independence, efficiency and in continuous improvement.

### **6.1. Prohibition and Restriction of Payment Policy (Bribery)**

This policy prohibits:

- The offer, promise, authorization or payment of money or anything of value, directly or indirectly through a third-party intermediary, to a Public Authority or individual or legal entity, to secure any undue advantage.

**Note:** It is important to note that the main anti-corruption laws, including the Brazilian ones and the FCPA, prohibit these payments in cash or anything of value, regardless of whether they are made directly or indirectly through intermediary third parties.

## **7. TYPES OF BRIBERY**

### **7.1. Bribery of Public Officials**

Allog Group prohibits bribery under this policy. Offering, giving, promising, or authorizing the offer, delivery or promise of money or anything of value to a public official, directly or indirectly, to obtain an undue advantage is qualified as bribery.

### **7.2. Private Sector Bribery (Commercial)**

Allog Group also prohibits bribery in the private sector. Accordingly, no employee may offer, give, promise, or receive money or anything of value from or to an individual or legal entity in the private sector, to obtain an undue advantage.

**Note:** Family members of any of the individuals listed above may also qualify as public authorities if the interactions of employees or third-party intermediaries with them have the purpose or effect of conferring anything of value on a public authority.

**7.2.1.** Under the terms of Law 12,846/2014 and ABNT NBR ISO 37001/2017, "anything of value" is broad and may include any item of monetary value, including, without limitation, the following:

- Cash or equivalent (including gift cards, tickets in general, etc.).
- Perks and favors (such as special access to a state agency).
- Provision of services that would otherwise have to be paid for or purchased.
- Gifts.
- Contracts or other business opportunities awarded to an organization over which a public official has a title or a legal right.
- Replacement of travel, meals, accommodations, shopping, or entertainment expenses.

**7.2.2** Under the terms of Law 12,846/2014 and ABNT NBR ISO 37001/2017 "undue advantage" includes almost all improper payments made in a business context, such as paying or giving anything of value to a public authority, individual or legal entity, whether directly or indirectly, for:

- Obtain a license, permit or other authorization from a government entity or authority.
- Public to which the organization would not have the right.
- Obtaining confidential information about business opportunities, bids, or competitors' activities.
- Influencing the award of a contract.

## **8. PERMITTED PAYMENT AND RECEIPT POLICY**

This policy allows employees to offer and receive courtesies to/from public authorities and to/from private individuals, as long as the offer of such items is lawful and directly related to a value of up to R\$ 500.00 ((gifts, meals, entertainment (collectively, "hospitality"), travel benefits or other things of value)) no more than twice a year.

When the gift exceeds the stipulated value, it must be analyzed and recorded by the anti-bribery compliance officer and, if it is not approved, the "courtesy" may be returned. If it is not possible to return the "courtesy", it may be drawn internally.

Promotional campaigns must have their rules established in specific contracts - Applicable Promotional Regulation.

### **8.1. Requirements for any gift and hospitality benefits**

- It is not offered with the aim of influencing the recipient to obtain or retain any undue commercial advantage for Allog Group, for any other individual or legal entity, nor as an implicit or explicit exchange of favors or benefits, nor for any other corrupt purpose.
- It is not given to any public authority, legal entity, or related individual when any contract or regulatory decision of Allog Group is pending with that authority, individual or legal entity.
- It is not lavish and extravagant, rather it should be of reasonable/modest value (e.g., insignificant when compared to average local wages).
- It is offered (or received) sporadically – a maximum of 2 (two) times in a period of 12 months, each of which is an individual gift offer.
- It does not include expenses for any of the recipient's relatives.
- It is offered in an open and transparent manner.
- It complies with the local laws and culture of the country in which you are operating.

## **9. DONATION AND SPONSORSHIP POLICY**

Allog Group supports contributions to the communities in which it operates and authorizes donations to charities in accordance with its social responsibility policy. However, Allog Group must always take steps to confirm that such contribution is not an illicit payment made to an authority or for profit, always owing transparency with the applicable documentation and laws.

Donations and sponsorships are permitted provided they strictly adhere to internal procedures, applicable laws and regulations in force and cannot be used as a way to improperly influence business decisions.

## **10. TRAVEL, EDUCATION AND RELATED POLICY**

Allog Group may be asked to host customers, international agents, for training or other business-related matters or training occasions sponsored by external providers.

Before paying any travel, education or similar expenses to a public authority or private



individual, please review the additional guidance in the Reimbursement Policy - Suppliers and Allog Group's applicable policies and procedures.

Expenses may be paid, subject to the applicable.

#### **10.1. Political Contribution**

This policy prohibits Allog Group from making any political contribution, including to any political party or candidate for political office, by or on behalf of the organization, without the authorization of senior management, in accordance with the Code of Ethics, this policy and all applicable laws and regulations.

This policy, however, is not intended to prevent employees from participating in the political process in their country of residence (or wherever they may be located), or from making personal political contributions. However, should these contributors wish to do so, they may not state that their own political contributions (or any related opinions or affiliations) are related in any way to Allog Group.

#### **10.2 Conflict of Interest Policy**

All employees must avoid conflicts of interest and are expected to carry out their duties conscientiously, honestly and in accordance with the best interests of Allog Group. Employees must not abuse their positions, misuse confidential information for personal gain or that of an intermediary third party, nor have any direct involvement in any business that is in conflict with Allog Group's business interests, in any way, compromises its independence and impartiality.

Further guidance on the issue of conflict of interest can be found in the Code of Ethics.

### **11. MANDATORY DUE DILIGENCE FOR CONTRACTING THIRD-PARTY INTERMEDIATES AND OTHER BUSINESS PARTNERS**

Allog Group may be held responsible for the actions of associated people, agents, suppliers, consultants, service providers and other business partners with whom it conducts business – mainly third-party intermediaries, especially when a third-party intermediary is providing services, or otherwise conducting business, discussions or negotiations by or on behalf of Allog Group with public or private organizations (and/or their authorities, directors or other employees).

In accordance with applicable laws, Allog Group may be liable for the actions of these third-party intermediaries in giving or receiving bribes, for example, if it fails to take sufficient steps as an organization to prevent third-party intermediaries from engaging in bribery or related conduct, regardless of whether Allog Group was actually aware of the alleged misconduct.

Therefore, an employee must never ask a third-party intermediary to engage in (or tolerate) any conduct that an employee is prohibited from engaging in under this policy. In addition, the employee must never ignore suspected violations of this policy by third-party intermediaries, nor disregard other suspicious circumstances. Any improper, actual, or suspected conduct must be immediately reported to the anti-bribery compliance officer.

#### **11.1. Facilitation Payments**

The use of facilitation payments is considered a customary way of conducting business in some countries. However, it is important to understand that such payments are prohibited under the Anti-Corruption Laws of many countries, including Brazil and the UK (under the UKBA). Based on the above, this policy prohibits employees or third-party intermediaries from making facilitation payments on behalf of the organization.

## **12. BOOKS AND RECORDS, ACCOUNTING AND PAYMENT PRACTICES**

In compliance with applicable laws, it is Allog Group's policy to always maintain accurate and detailed books and records that reflect its operations. Compliance with this policy is regularly audited and is subject to the organization's internal control procedures. With reference to this instruction, records of all payments made or received must accurately and adequately reflect such transaction. In addition, the organization prohibits covert, unrecorded, and unreported operations.

To ensure compliance with this policy and applicable laws, it is crucial that all Allog Group's financial and business records fairly and accurately reflect all operations involving the organization's business and/or disposition of assets.

All expenses must be accurately accounted for, include adequate supporting documentation, and be immediately entered into the organization's records before being reimbursed. This includes, for example, accurately identifying (in expense reports and related financial and business reports) all payments to third-party intermediaries acting for or on behalf of Allog Group, as well as charitable donations, gifts, meals, entertainment or other.

It is a violation of this policy for any employee or third-party intermediary to condone, knowingly disguise, falsify, or request reimbursement for any expense that does not comply with the requirements of the Reimbursement Policy.

## **13. ISSUES RELATED TO THIS POLICY AND ANTI-CORRUPTION COMPLIANCE**

### **13.1. Sanctions and Penalties**

Allog Group and/or its employees may be investigated by regulatory bodies in different jurisdictions and, depending on the circumstances, prosecuted administratively, civilly, and criminally. This may result in serious fines and penalties, debarment and/or imprisonment if the organization and/or its employees are found guilty of violating applicable anti-corruption and anti-bribery laws and/or regulations.

Any employee found to be in violation of this policy will be subject to disciplinary action, up to and including termination, in accordance with applicable laws and organization policies.

Agents, consultants, and other third-party intermediary who work for Allog Group and who are caught in violation of this policy will be subject to the termination of their business relationship, as well as any other remedies and legal measures available to Allog Group under the terms of applicable law.

### **13.2. Reporting Concerns**

It is the responsibility of all employees to ensure compliance with this policy. If you have any questions or concerns about past or proposed actions by anyone at Allog Group (or any third-party intermediary working for the organization in any capacity) that may violate this policy or applicable law, please contact the anti-bribery compliance officer immediately.

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**Telephone number:** +55 (47) 3241-1700

### **13.3. Non-retaliation**

As determined in the Code of Ethics, regardless of the alleged misconduct reported, or the method of reporting, Allog Group will not tolerate retaliation against anyone who provides any information in good faith about an alleged violation of the Code of Ethics, this policy, other



applicable policies or applicable laws and regulations, regardless of the results of the organization's investigation of the allegation(s).

#### **13.4. Training**

Periodic training on Allog Group's anti-corruption program took place in accordance with the schedule defined annually by Senior Management.

The training will include, at a minimum, managers, and employees whose responsibilities require them to interact with authorities, as well as employees from the financial, product, commercial, legal, operations, support areas and anti-bribery compliance officer - in addition to intermediary third parties and agents as necessary and appropriate.

#### **13.5. How to Ask Questions and Report Incidents or Concerns**

Allog Group's employees are encouraged to ask questions regarding this policy.

Any questions or concerns about a specific situation that in any way relate to this policy (or related policies and procedures) should be referred to the Anti-Bribery Compliance Officer before any action is taken.

Employees must immediately report any bribe, solicitation or offer of payment or undue advantage.

- You can use Allog Group's reporting channel on the website [www.allog.com.br](http://www.allog.com.br) by completing the form and anonymously.
- Or, by email, through the address [integridade@allog.com.br](mailto:integridade@allog.com.br)

If you need any help or additional information on how to make a report, please email our Anti-Bribery Compliance Officer for assistance.