

ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

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1. PREAMBLE AND SCOPE OF THE ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

The purpose of this Anti-Corruption and Anti-Bribery Policy ("Policy") is to present the main guidelines and legal provisions related to Neoway's obligations to prevent acts of corruption and bribery in the relationship, interactions and external contacts of the company's employees and managers with Government Officials and Third Parties.

In addition, this Policy establishes the scope of Neoway's anti-corruption and anti-bribery management system. Thus, this document comprises: bribery in the public, private, and non-profit sectors; bribery by the organization; bribery by the organization's personnel acting on behalf of the organization or for its benefit; bribery by the organization's business associates acting on behalf of the organization or for its benefit; bribery of the organization; bribery of the organization's personnel in connection with the organization's activities; bribery of the organization's business associates in connection with the organization's activities; and direct and indirect bribery (for example, a bribe offered or accepted through or by a third party).

Neoway's Top Management does not tolerate corrupt practices and bribery, it is hereby established:

- a) The prohibition of corruption and bribery;
- b) The duty to comply with the anti-corruption and anti-bribery laws applicable to Neoway;
- c) The commitment to meet the requirements of the anti-bribery management system according to the International Organization for Standardization for anti-bribery (ISO 37001);
- d) The encouragement to raise concerns of misconduct reported in good faith or in a reasonable belief of trust, with assurance of non-retaliation.
- e) The commitment to continuous improvement of the anti-corruption and anti-bribery management system; and
- f) The competence and independence of the anti-corruption and anti-bribery compliance function from the GRC and anti-corruption area.

For the purposes of this Policy and the anti-corruption and anti-bribery management system, a facilitation payment is considered to be an illegal or unofficial payment made in exchange for services that the payer would be legally entitled to receive without making that payment. It is usually a payment of a small amount, made to a government official or person in a position that

gives approval, in order to secure or speed up the performance of a routine or necessary action, such as the issuance of a visa, work permit, clearance of goods, or telephone installation.

2. OBJECTIVE

The purpose of this Policy is to establish guidelines on the standard of conduct expected from Neoway and its Employees so that everyone performs their activities in compliance with the anti-corruption legislations, as well as with the Neoway Code of Ethics and Conduct (Code).

This Policy reflects the values and principles of the Neoway (NeoEthics) Compliance Program in order to ensure a business environment based on ethics, integrity and transparency.

Thus, concerning anti-corruption and anti-bribery actions, Neoway is committed to:

- The continuous improvement of its activities and its Anti-Bribery Management System;
- Compliance with anti-corruption and anti-bribery legislation;
- Encouraging Neoway employees and Third Parties to report, with assurance of non-retaliation, concerns related to misconduct that violates this Policy;
- The competence and independence of the Compliance Department to manage the Anti-Bribery Management System.

3. DURATION AND SCOPE

This **Policy** applies to all **Neoway** units and all employees, at any hierarchical level, including its directors, executives, managers and other employees. It also applies to any third parties involved with **Neoway**, such as business partners, new business partners, suppliers and contractors (collectively, **Third Parties**).

This Policy takes effect on **March 26, 2020**.

4. ANTI-CORRUPTION PRACTICES AND GUIDELINES

Neoway employees' interactions with government officials and private entities, in Brazil and abroad, must comply with the standards of ethics and conduct established by Neoway.

Neoway does not engage in, encourage or allow any conduct that constitutes or results in acts that are harmful to the national or foreign Public Administration, such as the promise or offer of

Undue Advantage (bribery), influence peddling, procurement process fraud, embezzlement, illicit enrichment and obstruction of justice, as set forth in the Anticorruption Law - Law no. 12.846/2013 (and Decree No. 8,420/2015), and in private standardization rules of the International Organization for Standardization for anti-bribery (ISO 37001). In this sense, Neoway employees should avoid situations and actions that could be interpreted in this way.

The concept of **Undue Advantage** is quite broad and can comprise anything that has some value to the recipient (such as money, goods, gifts, gift cards, job positions, entertainment, lunches, dinners, and services). It should be remembered that Neoway also does not admit private corruption or bribery, since this same concept of Undue Advantage applies to agents representing private institutions.

Bribery is the best known and most frequent form of corruption. According to ISO 37001, bribery can be understood as the offering, promising, giving, accepting, or soliciting of an undue advantage of any value (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 acting or refraining from acting in connection with the performance of his duties, in the public or private sector.

In this sense, when conducting Neoway's business, whether public or private, Neoway employees must never offer, deliver, promise, authorize or receive any undue advantages, whether in cash or in the form of goods, presents, gifts, job openings, meals, services, donations, sponsorships or any other advantages to/from Government officials or Private Actors, directly or indirectly, that may result in an improper benefit to themselves or to Neoway, donations, sponsorships or any other advantages to/from Government officials or Private Actors, directly or indirectly, that may result in improper benefit to themselves or Neoway (e.g., financial return, more beneficial treatment, preferential hiring, illegal act or omission, among others).

It is essential that all Neoway employees know how to identify risk situations in relation to this theme, since the intention of the person who committed the act of corruption is of little importance. In other words, an act performed without the intention of corrupting the government official can be legally understood as corruption.

Neoway's contracts with the Public Administration, domestic or foreign, must be guided by the principle of free competition. No harmful act should be committed, including, but not limited to, any act that has as an objective or consequence: (i) to manipulate, frustrate or defraud the competitive nature of procurement procedures with the Public Administration; (ii) to obtain improper benefit from

modifications or extensions of contracts with the Public Administration; and (iii) to manipulate or defraud the economic-financial balance of contracts with the Public Administration. Under the law applicable to Neoway's business, such acts are considered corruption.

It is important to say that the financing, funding, sponsoring, or any assistance to the committing of illegal acts provided by Law, whether by Neoway employees or Third Parties, are forbidden and are also considered corruption.

Furthermore, no Neoway employee should use a legal entity or an individual to hide or disguise their real interests or the identity of the beneficiaries of the acts performed, since this conduct constitutes corruption. It is worth noting that if there is any investigation activity conducted by the Public Administration, Neoway employees must adopt an ethical and transparent posture, not creating any obstacle or barrier to the actions of Public Agents, which, in turn, would be considered an act of corruption.

In this same spirit, payments that are not required or provided for by law or official regulation are considered acts of corruption. Payments that are intended to influence, initiate, expedite, accelerate, delay, or ignore processes, procedures, or administrative acts, without legal provision, are not authorized.

The guidelines of this Policy are applicable to all of Neoway's dealings with the Brazilian and foreign Public Administration, including companies directly or indirectly controlled by the Government and other entities or state organizations. In this context, all Neoway employees must also observe the guidelines contained in the Government Interaction Policy and the principles of the Code.

If a Neoway employee is in a situation in which any type of undue advantage is suggested, requested, or solicited by a Government Official, Third Party, or customer, which may be considered a public or private bribe, the Neoway employee must refuse the request and report the facts immediately to the Compliance Department. In order to prevent acts of corruption, the Compliance Department is always available to guide Neoway employees about the standards of conduct and appropriate measures.

5. GUIDELINES APPLICABLE DURING ELECTION PERIODS

Neoway is an organization without any party or political affiliation, interest, or ideology. Therefore, Neoway's name should never be associated with any demonstration of this type, either inside or outside its corporate environment.

Neoway does not prevent its employees from expressing their political views. However, we must

remember that the work environment should not be used to promote candidates, parties, or political ideas, and political discussions and demonstrations within Neoway should be avoided. With this in mind, during the election period, it is very important that Neoway employees maintain respect above any ideological differences.

What to do inside Neoway:

- Do not wear T-shirts, caps, brooches, or any accessories with party or political symbols;
- Do not spread party political propaganda in the corporate communication groups and channels;
- Do not make partisan or political comments, even anonymously, in corporate activities; and
- Do not use any Neoway assets and technologies for the purpose of polling political choices, whether for personal use or for the use of Third Parties.

Outside the company's environment, Neoway employees have the freedom to express their political and ideological stance. Futhers precautions are necessary:

- Neoway must not be, directly or indirectly, connected to any type of political/party demonstration or rally. Therefore, its personnel must not wear Neoway-branded apparel or any accessory during political/party streamed content and meetings;
- No mention of the name of Neoway is allowed in any political speech, debate or demonstration; and
- No involvement or invitation of Neoway's customers and partners to political events or demonstrations is allowed either.

Furthermore, Neoway employees who wish to run for political office or join any political party must notify the Compliance Department in advance so that the case can be analyzed.

6. DIALOGUE CHANNEL - NEOLINE

Neoway maintains an open environment for dialogue as a way to improve our processes and relationships.

In addition, Neoway encourages and values the collaboration of its employees in identifying and remedying irregularities committed within the Company as well as violations of this Policy. We therefore emphasize that good faith reports of misconduct or potential misconduct will in no way cause retaliation of any kind. In all cases, Neoway will preserve the confidentiality of the report and the information brought by the whistleblower, always taking into account the need for proper conduct in internal investigations.

Any Neoway employee or Third Party who becomes aware of any violation of the Anticorruption Law and the guidelines of this Policy must immediately report it to Neoway's Compliance Department. Questions on the topic can also be answered by this Department or by using NeoLine.

Phone number: 0800 003 0315 - available from 8 am to 8 pm on weekdays.

E-mail: neoline.neoway@iaudit.com.br

Internet – link: <https://denuncia.iaudit.com.br/sistema/neoway>

7. CONSEQUENCE MANAGEMENT

Each Neoway employee is responsible for fully complying with this Policy. In addition to the penalties provided by law (criminal, civil or administrative), failure to comply with any of the provisions of this Policy may subject Neoway employees to the applicable penalties, which will be imposed according to the nature and severity of the offense committed. Third Parties that engage in any violation of this Policy are also subject to the specific sanctions provided for in their contracts, termination or severance of the business relationship.

The Compliance Department is responsible for leading the internal investigations of any reported misconduct and for reporting its status to the Governance, Risk and Compliance Committee, in accordance with the bylaws. It is noteworthy that the Compliance Department has guaranteed authority and independence to maintain the Anti-Bribery Management System and to impose sanctions against acts in violation of this Policy.

8. CONTROL INFORMATION

Policy Name: Anti-Corruption and Anti-Bribery Policy

Policymakers:

Attributions	Name	Area
Approver:	Michele Martins	VP do Personnel and Management Department
Approver:	Paula Zanona	Head Legal
Approver:	Carlos Monguilhotti	CEO
Reviewer:	Luciana Silveira	CCO

Review/Approval Date:

Review history:

Revision 1.0 - March 26, 2020.

Revision 2.0 - January 14, 2021.

Revision 3.0 - July 12, 2021.

Revision 4.0 - May 18, 2022.

ANNEX I - GLOSSARY AND DEFINITIONS

Public Administration: Federal, State, Municipal, or Federal District agency or legal entity, including the three branches of government, Executive, Legislative, and Judiciary (examples: foundations, state companies, government offices).

Government Official: Everyone who holds, even if temporarily or without remuneration, by election, appointment, designation, hiring, or any other form of appointment or relationship, a mandate, post, job, or position in the Public Administration. The term government official can include the following:

- a) anyone in a public office at the national, state, municipal or provincial level, including members of legislative bodies, executive and judicial branches;
- b) anyone hired by political parties;
- c) candidates running for public office;
- d) government officials, including employees of ministries, government agencies, administrative courts and government cadres;
- e) officials from public international organizations, e.g. World Bank, United Nations, International Monetary Fund, etc;
- f) contractors of state-owned companies, unless the company operates in a similar fashion to a private company, i.e. in a way that is substantially the same as a private company, without preferential subsidies or any other privileges.

Private Agent A person who holds a mandate, post, job or function in an entity or institution governed by private law.

Corruption: The act of promising, offering or giving, directly or indirectly, an undue advantage to a government official or to a third party related to him/her (see Public Sector Interaction Policy).

Middleman: One who acts on behalf of another person or beneficiary who does not wish to reveal his/her true identity or position, and may or may not receive remuneration, payment, or advantage.

Bidding Process: Process used by the Public Administration to sign contracts for the procurement of work, services, and the supply of goods, among others.

Bribery (public or private): The act of offering, promising, giving, accepting, or soliciting an undue advantage of any amount (financial or otherwise), directly or indirectly, and regardless of location(s), as an incentive or reward to a person who is acting or failing to act in connection with the performance of his or her duties.

ANNEX II - TRAINING NEEDS ASSESSMENT

Requires Training		Justification
Yes	No	All Neoway's employees and third parties who will represent Neoway's activities need to be trained with respect to the provisions of this Policy
X		