

**ANTI-CORRUPTION AND  
ANTI-BRIBERY POLICY**

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## **1. ANTI-CORRUPTION AND ANTI-BRIBERY PREAMBLE AND SCOPE**

This Anti-Corruption and Anti-Bribery Policy ("Policy") aims to present the main directives and legal guidelines related to Neoway's obligations to prevent corruption and bribery in its business, as well as interactions and contacts with external stakeholders of Neoway's employees and administrators with Public Agents and Third Parties.

Additionally, this Policy establishes the scope of the anti-bribery management system for Neoway. As such, this document covers: 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 relation to the organization's activities; bribery of the organization's business associates in relation to the organization's activities; and direct and indirect bribery (for example a bribe offered or accepted through or by a third party).

Neoway's senior management does not allow corruption and bribery practices, being established the following commitments:

- 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 commitment to raise concerns of misconduct communicated in good faith or in a reasonable trust belief, with the guarantee of non-retaliation.
- e) The commitment of 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 to the GRC and anti-corruption areas.
- g) For the purposes of this Policy and the anti-corruption and anti-bribery management system, is considered as facilitation payment the illegal or non-official payment for the exchange of services in which the payer would have legal rights in receiving

without the realization of this payment. It is normally a payment of small value, done to a public agent or person for approval, to assure or accelerate a routine or necessary action, like an approval, work permission, clearance of goods or installation of telephone.

## **2. OBJECTIVE**

The objective of this Policy is to establish directives about the standard of conduct standard expected from Neoway and its Employees in a way that everyone exercises its activities in compliance with the anti-corruption laws as well as Neoway's Code of Ethics and Conduct (Code).

This Policy reflects the values and principles of the Compliance Program for Neoway (NeoEthics) with the purpose to assure a business environment based on ethics, integrity and transparency.

In this way, regarding the anti-corruption and anti-bribery actions, Neoway commits to:

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

## **3. TERM AND SCOPE**

This Policy is applicable for all Neoway units and all its employees, in any hierarchical level, including its directors, executives, managers and any other employee. It also applies to any third party involved with Neoway, for example companies with whom we make commercial alliances, sales partners (channels, referrals, distributors or resellers) and suppliers (as a group, Third Parties), as well as its administrators, employees and agents linked to them.

This Policy is valid as of July 12<sup>th</sup>, 2021.

#### 4. ANTI-CORRUPTION PRACTICES AND DIRECTIVES

The activities of Neoway's employees involving Public and Private Agents (inside Brazil or abroad) must be performed in compliance with the standards of ethics and conduct established by Neoway.

Neoway does not adopt, does not incentivize and does not allow the practice of any conduct that constitutes or results in harmful acts to the national or foreign Public Administration, such as the promise or offer of Undue Advantage (bribery), influence trafficking, bid fraud, misappropriation, illicit enrichment and obstruction of justice, as provided for in the Anti-Corruption Law – Law number 12.846/2013 (and the Decree number 8.420/2015), and in the International Organization for Standardization for anti-bribery (ISO 37001). In this sense, Neoway's employees must avoid situations and actions that can be interpreted in this way.

The concept of **Undue Advantage** is wide and can cover everything that has some value to the recipient (like money, goods, gifts, gift-cards, job positions, entertainment, lunches, dinners and services). Neoway also does not allow private corruption or bribery and this same concept of Undue Advantage applies to agents that represent private institutions.

Bribery is the most known and frequent form of corruption. According to ISO 37001, bribery can be the offer, promise, donation, acceptance or request of an undue advantage of any value (that can be financial or not financial), direct or indirect, and independent of the location(s), in violation of the applicable laws, like an incentive or reward for a person that is acting or failing to act in regards to the performance of their obligations, in the public or private sector.

In this sense, when conducting business for Neoway, public or private, the employees of Neoway must never **offer, deliver, promise, allow or receive any undue advantages**, such as money, goods, gifts, job offers, meals, services, donations, sponsorship or any other advantages to/from Public or Private Agents, **directly or indirectly**, that can result in the **self-benefit** for themselves or for Neoway (for example, financial return, more beneficial treatment, preferential hiring, act or illegal omission, and many others).

It is essential that all Neoway employees know how to identify risk situations regarding this topic, as the intention of the person who carried it out does not matter for the configuration

of the act of corruption. That is, an act performed without the intention of corrupting the public agent can be legally understood as corruption.

The contracts of Neoway with the Public Administration, national or foreign, must be guided by the principle of free competition. The practice of any harmful act is not permitted, including, but not limited to, any act that has the objective or consequence of: (i) manipulating, frustrating or defrauding the competitive nature of bidding procedures with the Public Administration; (ii) obtain improper benefit from modifications or extensions of contracts entered into with the Public Administration; and (iii) manipulate or defraud the economic and financial balance of contracts entered into with the Public Administration. According to the legislation applicable to Neoway's business, such acts are considered as corruption.

Financing, defrayal, sponsorship or any assistance to illicit practices provided by Law, be it on the part of Neoway's employees or Third Party, are prohibited and also considered corruption.

Furthermore, no employee from Neoway is allowed to use an Intermediary, an individual or a company, to hide or disguise their real interests or the identity of the beneficiaries of the practiced acts, because this conduct is considered corruption. In case there is any verification activity conducted by the Public Administration, the employees from Neoway must adopt an ethical and transparent posture, without creating any hindrance or barrier against the Public Agents that could be considered a corruption act.

Payments that are not required or previewed by Law or official document are considered as corruption. The known facilitation payments that are intended to influence, initiate, streamline, accelerate, delay or ignore administrative processes, procedures or acts, without legal provision, are not authorized.

This Policy's directives extend to all spheres of Neoway's businesses with the Public Administration at a national and foreign level, including companies controlled directly or indirectly by the public authority and other public entities or organizations. In this context all Neoway's employees must observe the guidelines in this Interaction Policy and the Code principles.

In case any Employee catches himself/herself in a situation where it is suggested, offered or required any type of undue advantage by a Public Agent, Third Party or client, thereby

constituting public or private bribery, the Employee must refuse the approach and report the facts to the Compliance Department immediately. Aiming to prevent corruption, the Compliance Department is always available to guide Neoway's employees about standards of conduct and appropriate measures.

## **6. DIALOGUE CHANNEL - NEOLINE**

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

Moreover, Neoway encourages and values the collaboration of its employees for the identification and remedy of irregularities conducted inside the Company, as well as violations of this Policy. Along this line, we highlight that good-faith communications of deviations or potential deviations will not cause, in any way, any type of retaliation. In all cases, Neoway will preserve the confidentiality of the report and of the information brought by the whistleblower, always taking into account the necessity of the adequate process of the internal investigation.

Neoway's employees or Third Party who become aware of any violation of the Anti-Corruption Law and the guidelines of this Policy must immediately report it to the Compliance Department. Questions about this subject can also be clarified with the Compliance Department or via NeoLine.

Phone number: 0800 003 0315 – available from 8am-8pm business days.

Email: [neoline.Neoway@iaudit.com.br](mailto:neoline.Neoway@iaudit.com.br)

Internet – link:

## **7. CONSEQUENCES MANAGEMENT**

Every Neoway employee is responsible for fully complying with this Policy. Besides the penalties provided for by the Law (criminal, civil or administrative), failure to comply with any of the provisions of this Policy may subject Neoway's employees to the appropriate penalties, which will be applied according to the nature and seriousness of the offense committed. Third parties who engage in any breach of this Policy are also subject to the specific sanctions

provided for in the respective contracts, termination or termination of the commercial relationship.

The Compliance Department is responsible for coordinating the internal investigations of any misconduct communicated, and reporting its respective status to the Governance, Risk and Compliance Committee, according to internal procedures. It is important to mention that the Compliance Department has authority and independence to guarantee and keep the Anti-Bribery Management System and apply sanctions against the acts that do not comply with this Policy.

## 8. CONTROL INFORMATION

**Policy Name:** Anti-Corruption and Anti-Bribery Policy

### Policy Offers:

Attributions	Name	Area
Approver:	Michele Martins	VP of People and Management Department
Approver:	Position Open	Head of Legal
Approver:	Carlos Monguilhotti	CEO
Reviewer:	Luciana Silveira	CCO

### Review/Approval Dates:

Review History:

Review 1.0 – March 26<sup>th</sup> 2020.

Review 2.0 – January 14<sup>th</sup> 2021.

Review 3.0 – July 12<sup>th</sup> 2021.





## ATTACHMENT I - GLOSSARY AND DEFINITIONS

**Public Administration:** Federal, State, Municipal or Federal District Body or Entity, including the three powers, Executive, Legislative and Judiciary (examples: foundations, public companies, offices).

**Public Agent:** Person that exercises public function before an organization, entity or institution controlled or administrated by the Public Power. The term public agent can include:

- a) holders of public office at national, state, municipal or provincial level, including members of legislative bodies, holders of executive and judicial offices;
- b) contractors from political parties;
- c) candidates for public offices;
- d) government officials, including officials from ministries, government agencies, administrative courts and public officials;
- e) agents of public international organizations, such as the World Bank, United Nations, International Monetary Fund, etc.;
- f) contractors of state-owned companies, unless the company operates on a normal commercial basis in the market, that is, on a basis that is substantially equal to that of a private company, without preferential subsidies or any other privileges.

**Private Agent:** Person who exercises a mandate, position, employment or function before an entity or institution governed by private law.

**Corruption:** Act to promote, offer or give, directly or indirectly, undue advantage to public agent or third-party person related to him/her (see Public Power Interaction Policy).

**Intermediary:** Someone that acts on behalf of another person or beneficiary that doesn't want to reveal its true identity or function, that may or may not receive remuneration, payment or advantage.

**Bidding Procedure:** Procedure used by the Public Administration to enter into contracts for the acquisition of work, service, supply of goods, among others.

**Bribery (public or private):** The offer, promise, donation, acceptance or solicitation of an unduly advantage of any amount (financial or otherwise), directly or indirectly, and regardless of location, as an incentive or reward for a person who is acting or not acting in relation to the performance of its obligations.

**ATTACHMENT II – TRAINING NEED ASSESSMENT**

<b>Requires Training</b>		<b>Justification</b>
<b>Yes</b>	No	All <b>Neoway employees</b> and third parties that can represent activities from <b>Neoway</b> must be trained regarding the makings of this Policy.
<b>X</b>		