	Documented Information:	Process/ Unit:	Encoding:
	Title/ Subject:	Version:	Publication:
<b>POLITICS</b>		<b>Compliance</b>	<b>POL.GOV.002</b>
<b>ANTI-BRIBERY POLICY</b>		<b>001</b>	<b>17/05/2022</b>

## 1. OBJETIVE

- Establish guidelines to prevent, detect and respond to bribery at COESA S.A.

## 2. SCOPE

- All Group Companies and Units in Brazil and abroad

## 3. CONCEPTS

- Compliance Officer:** Executive responsible for leading COESA's Compliance Program, which was structured to prevent, detect and correct any irregularities and misconduct that may occur in the exercise of COESA's business activity.
- Partners:** external party with which it is established or there is an intention to establish some form of business relationship (customers, suppliers, intermediary agents, service providers, unions, among others).
- Bribery:** Offer, promise, donation, acceptance or solicitation of an undue advantage of any value (which may be financial or non-financial) directly or indirectly, and regardless of location, in violation of applicable laws as an inducement or reward to a person who is acting or failing to act in relation to the performance of his or her obligations.
- Anti-Bribery Management System (SGAS):** Model developed according to the ABNT NBR ISO 37001:2017 Standard and formalized in COESA's Anti-Bribery Policy, which establishes a series of measures, controls and good practices to be implemented by organizations in order to prevent, detect and respond to bribery.


## 4. ASSUMPTIONS AND RESPONSIBILITIES

- It is the responsibility of COESA's Senior Management to ensure that the Anti-Bribery Management System, including this Policy, is established, implemented, maintained and critically analyzed to adequately address the organization's bribery risks. It must also provide adequate and appropriate resources for the effective operation of the SGAS.
- The Compliance Officer, with the support of COESA's Senior Management, is responsible for implementing and constantly improving COESA's Compliance Program and Anti-Bribery Management System, in alignment with the guidelines of the Compliance, Internal Audit and Data Protection Committee. It shall also assist Senior Management in whatever is necessary to achieve the objective of this Policy.
- COESA's Compliance, Internal Audit and Data Protection Committee has, among others, the attributions of mapping COESA's risks, evaluating opportunities for improvement to mitigate non-conformities in COESA's business, encouraging and supervising the implementation of COESA's Compliance Program and Anti-Bribery Management System, updating and creating internal rules and policies related to COESA's Compliance Program and EMS, recommend sanctions and corrective actions to employees who have violated the law, the Code of Conduct or COESA's internal policies and procedures, elect compliance agents and report to COESA's main Board of Directors the activities carried out within the scope of the Compliance Program and EMS.
- Any form of bribery or any conduct that may be interpreted as bribery is prohibited in all COESA activities, including, but not limited to, the offer or promise of undue advantage.

## 5. GENERAL PROVISIONS

COESA's Senior Management, through the Compliance, Internal Audit and Data Protection Committee, reiterates its leadership and commitment to the Anti-Bribery Management System (SGAS) through the following provisions:

- To prohibit, in all COESA activities, any form of bribery or any conduct that may be interpreted as bribery, including, but not limited to, the offer or promise of undue advantage;
- To request compliance with the anti-corruption and anti-bribery laws applicable to COESA;
- Ensure the integration of the requirements of the EMS into COESA's processes and that it is appropriately designed to achieve its objectives;
- Communicate internally and externally this Policy and about the importance of effective anti-bribery management and compliance with the requirements of the anti-bribery management system;
- Require all employees and partners to comply with the terms and provisions of the Code of Conduct, Anti-Bribery and Compliance Policies, in addition to the Internal Rules and Operational Procedures applicable to the established business relationship;
- Garantir autonomia e autoridade para que o Compliance Officer tome as medidas pertinentes para dar sustentabilidade ao

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Sistema de Gestão Antissuborno;

- Cumprir todos os requisitos estabelecidos para o Sistema de Gestão Antissuborno, tais como: Regulamentos, Políticas, auditorias, análise crítica, controles, procedimentos, plano de ação, entre outros;
- Dar condições para que o SGAS possa ser melhorado continuamente.
- Ensure autonomy and authority for the Compliance Officer to take the relevant measures to give sustainability to the Anti-Bribery Management System;
- Comply with all the requirements established for the Anti-Bribery Management System, such as: Regulations, Policies, audits, critical analysis, controls, procedures, action plan, among others;
- Provide conditions so that the SGAS can be continuously improved.

Among the instruments for the execution of the SGAS, the COESA Ethics Line is a communication channel that must be used by employees, and also by third parties, to report any irregularities and misconduct in COESA's activities, including bribery.

All COESA employees and partners, without exception, in the event that they are involved in the practice of any violation of this Policy, will be subject to the following sanctions, as applicable: warning, suspension and/or dismissal or termination of the contractual relationship with the supplier or partner.

COESA also reserves the right to adopt the necessary legal measures to be compensated or indemnified for damage caused by any illegal act practiced by an employee or partner in violation of the guidelines of this Policy.

In this way, Senior Management, through the Compliance, Internal Audit and Data Protection Committee and the Compliance Officer, encourages its employees and partners to use the means of communication of the COESA Ethics Line to file complaints of irregularities, complaints and/or request clarification on the content and application of COESA's Compliance Program and Anti-Bribery Management System.

The COESA Ethics Line can be accessed by telephone, electronic messages over the internet, electronic messages by e-mail or by PO Box. All information about the COESA Ethics Line is available at: <https://www.linhaetica.com.br/etica/coesa>.

Under the terms of the Code of Conduct, the Compliance Policy and this Policy, it is the commitment of COESA's Senior Management to ensure that no employee or partner suffers any type of retaliation, sanction or embarrassment due to complaints made in good faith through the COESA Ethics Line. All information on the COESA Ethics Line is confidential and its internal procedures have been designed to ensure the safety and integrity of COESA employees, without any type of exposure.

## 6. REFERENCES

- COESA's Code of Conduct.
- Compliance Policy.
- QHSE Policy.
- ABNT NBR ISO 37001:2017 Standard
- Internal Rules.
- Operational Procedures.

## 7. VERSION HISTORY:

- Version 001 - Elaborated in 17/05/2022

## 8. PREPARATION/ REVISION:

**Prepared by: José Ernesto Campos Gonzalez – Compliance Officer**

**Reviewed by: Bruno Marques Fabres – Standards and Processes Management**

## 9. APPROVAL:

**José Maria Magalhães de Azevedo – CEO**