

# AUSTRAL



H O L D I N G

Short Guide – Anti-Corruption

- 01 The Austral Group, for its commitment to the anti-corruption fight, seeks to be in continuous improvement of its system of internal controls, so it can maintain procedures that bring reasonable comfort in mitigating the risk of being involved in issues related to corrupt practices;
- 02 The Austral Group, in order to follow in accordance with Brazilian and international laws, condemns the use of direct or indirect, active or passive corrupt maneuvers to achieve its objectives, whether in national or transnational transactions;
- 03 The perception of any divert of processes or suspicion of corruption must be reported on the Whistleblowing Channel of the Austral Group;
- 04 The Austral Group operates with the principle of transparency in all its business, transactions and information provided to the market;
- 05 Although the Brazilian legislation does not address corruption among private agents, the Austral Group also considers divert among private agents as a violation of the Ethical Conduct in the relationship with all its stakeholders;
- 06 Payment to intermediaries or third parties is expressly prohibited, knowing that all or part of this payment will go directly or indirectly to a public agent. The term "to have knowledge" comprises the purposeful ignorance of the destination of the resources;
- 07 Any director, employee, representative or company hired to act on behalf of the Austral Group shall exercise undue influence on public agents, insurance and reinsurance brokers;
- 08 It is essential that the contracting areas of suppliers make sure that the service contracts include a detailed description of the activities carried out by third parties, as well as the agreed amounts, so that payments are made through the presentation of invoices, according to the Company's guidelines;
- 09 It is essential that the contracting areas of suppliers make sure that the values and terms involved in contracts are complying with usual market practices and within the applicable legislation;
- 10 It is essential to verify the condition of PEPs of suppliers companies, partners, customers and their administrators, as well as to carry out the due diligence process to evaluate the third parties in order to verify, in a national and international database, publicly available, their involvement in cases of corruption or any other discrediting information;

- 11 Employees, administrators or service providers on behalf of the Austral Group will certify, when holding meetings, hearings and training granted in state owned enterprises, the mandatory presence of another employee of the Austral Group, according to the guideline established in the Code of Ethics and Conduct. In addition, such meetings should, whenever possible, contain a predefined and non-confidential agenda;
- 12 The Company always seeks that business relations are based on the presence of anti-corruption practices, so that the contracts signed between the Austral Group and third parties must have specific terms elaborated by the Legal Department, responsible for ensuring their inclusion in the contracts;
- 13 It is forbidden to promise and offer gifts and/or courtesies of any monetary value to the following agents: politicians and advisors; members of state owned enterprises companies; members of regulatory bodies; members of government entities; to lawyers and representatives of law firms;
- 14 Under the current legislation, no cash donations or service provision on behalf of the Austral Group to political parties or politicians is allowed;
- 15 Donations should only be made after the diligence process of the organization and its managers has been carried out. With that in mind, the realization of donations must be evaluated by the Governance, Risks and Compliance Department and approved by the authority levels established on the guidelines. It should be noted that donations to institutions linked to state agents can be interpreted as an indirect form of bribe;
- 16 The Austral Group also undertakes to act with all necessary transparency and collaborate with any investigations carried out by the Brazilian authorities, as well as to store the supporting documentation of the public bidding operations in which it participates, for at least 5 (five) years; and
- 17 The Austral Group support and encourages the initiative of all its partners, customers and suppliers to maintain effective guidelines and controls in the anti-corruption fight, in order to discourage it in the whole market.