

# TECTRIL

## ANTI-CORRUPTION POLICY

Integrity in public and private relationships

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**Tectril: onde o poder se transforma em progresso.**

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**STATEMENT OF COMMITMENT**

Tectril Soluções em Logística e Comércio Ltda. (“Tectril”) conducts its business with ethics, transparency, legality and accountability. Tectril has zero tolerance for corruption, bribery, fraud or any improper advantage in dealings with the public or private sector. No target, operational urgency, business opportunity or instruction from a superior justifies violating this Policy.

## 1. PURPOSE

To establish principles, prohibitions, responsibilities and controls to prevent, detect and respond to corruption and related misconduct in Tectril's activities. This Policy is part of the Integrity Program and guides commercial, operational, customs, tax, financial, logistics and administrative decisions.

## 2. SCOPE AND APPLICATION

This Policy applies to shareholders, officers, directors, employees, interns, temporary workers and anyone acting on behalf of Tectril, in any location ("Personnel").

It also applies, as appropriate, to suppliers, customs brokers, carriers, freight forwarders, consultants, representatives, intermediaries, partners, subcontractors and other parties acting for or for the benefit of Tectril ("Third Parties").

Compliance is mandatory even when local practice, commercial pressure or a request from a client, partner or public official suggests otherwise.

## 3. LEGAL BASIS AND RELATED DOCUMENTS

This Policy takes into account, among other applicable rules, Brazilian Law No. 12,846/2013 (Anti-Corruption Law), Decree No. 11,129/2022, the Brazilian Criminal Code, Law No. 8,429/1992 as amended, Law No. 9,613/1998 and Law No. 14,133/2021, where applicable.

It must also be read with Tectril's Code of Ethics and Conduct, Compliance Policy, Conflict of Interest Policy, third-party contracting and due diligence rules, financial and document controls, and Integrity Channel procedures.

If this Policy conflicts with applicable law, the stricter legal rule prevails. Compliance must be consulted.

## 4. KEY DEFINITIONS

**Improper advantage:** any tangible or intangible benefit offered, promised, authorized, requested or received without legitimate basis, including money, gifts, hospitality, travel, employment, contracts, discounts, favors, inside information or facilitation.

**Bribery:** offering, promising, authorizing, giving, requesting or accepting an improper advantage to influence a decision, obtain or retain business, expedite an act or secure improper treatment.

**Corruption:** abuse of power, function, trust or position to obtain an improper benefit in the public or private sector.

**Public official:** anyone who performs a public function, even temporarily or without pay; this includes employees of state-owned enterprises, candidates, party officials, officials of public international organizations and persons acting for the State.

**Related person:** a family member, close associate, representative, controlled entity or other person used to benefit or influence the actual recipient.

**Facilitation payment:** an unofficial payment not provided for by law to expedite or secure a routine act to which the person or company is already entitled.

**Third Party:** an external individual or entity that supplies goods or services, represents, intermediates or acts for, on behalf of or for the benefit of Tectril.

## 5. PRINCIPLES

- Legality and integrity in every decision.
- Zero tolerance for public or private bribery and corruption.

- Transparency, traceability and adequate documentation.
- Segregation of duties and risk-based approval.
- Due diligence and oversight of Third Parties.
- Good-faith reporting and protection against retaliation.
- Timely remediation and continuous improvement of controls.

## 6. STRICTLY PROHIBITED CONDUCT

- Offering, promising, authorizing, paying, requesting or receiving an improper advantage, directly or indirectly.
- Using Third Parties, relatives, related entities or reimbursements to do indirectly what is prohibited directly.
- Making facilitation payments, bribes, secret commissions, unofficial “urgency fees” or kickbacks.
- Manipulating a tender, public contract, inspection, document, record, measurement, invoice, classification, license, certificate, customs declaration or authority procedure.
- Concealing, destroying, altering or fabricating evidence; obstructing audits, investigations or inspections; coordinating stories; or retaliating against anyone who cooperates.
- Using a donation, sponsorship, hiring decision, gift or travel to influence a decision or disguise an improper advantage.
- Maintaining off-book funds, unrecorded accounts, false descriptions, unsupported invoices, fictitious vendors or misleading accounting entries.
- Deliberately ignoring red flags or avoiding knowledge of a transaction’s identity, beneficial owner, qualifications or true purpose.

## 7. DEALINGS WITH PUBLIC OFFICIALS AND AUTHORITIES

Interactions with customs, tax, regulatory, law-enforcement, health, port, airport or municipal authorities must have a legitimate purpose, professional language and sufficient documentation.

Where practicable, significant meetings should include at least two representatives and a record of attendees, agenda, discussions and actions.

Only authorized persons may represent Tectril before public bodies. Powers of attorney, credentials, system access and documents may not be shared or used outside their approved purpose.

Unusual requests, personal payments, vendor referrals, secrecy requests, third-party accounts or threats of delay must trigger an immediate stop and report to Compliance.

No advantage may be offered to a public official or related person. Official fees may only be paid through official channels, against valid documentation and with accurate accounting.

## 8. FOREIGN TRADE, CUSTOMS AND LOGISTICS

In international operations, urgency to release cargo, avoid storage, obtain a license, alter risk-channel selection, influence an inspection or expedite clearance never permits an improper payment.

Customs brokers, freight forwarders, carriers, warehouses and consultants must work under contract, defined scope, reasonable compensation, valid tax documentation and oversight.

Tariff classification, customs value, origin, description, quantity, weight, licenses, tax benefits, importer/exporter of record and other data must reflect the facts and be supported by verifiable evidence.

Material discrepancies, instructions to omit data, or requests for backdated, parallel or inconsistent documents must be escalated before the operation continues.

## 9. GIFTS, MEALS, HOSPITALITY AND TRAVEL

They are permitted only when lawful, occasional, modest, tied to a legitimate business purpose, transparent, free from expected reciprocity and consistent with the recipient organization's rules.

Cash, cash equivalents, gift cards, personal loans, payments to relatives, inappropriate entertainment and benefits requested by the recipient are prohibited.

Any benefit involving a public official requires prior written Compliance approval, including rationale, participants, value, purpose and receipt. It may not be provided when prohibited by law or agency rules.

Splitting expenses or using a Third Party to evade approval or recording is prohibited. Any doubt about the appearance of undue influence must be resolved by declining or seeking advance guidance.

## 10. POLITICAL CONTRIBUTIONS, DONATIONS AND SPONSORSHIPS

Tectril funds, facilities, brand, working time or assets may not be used for party-political or electoral contributions on the company's behalf.

Personal political activity must take place outside working time, with personal resources and without implying Tectril's support.

Corporate donations and sponsorships require a legitimate purpose, beneficiary due diligence, a formal agreement, proper approval, traceable payment and proof of use.

They are prohibited when linked to a public or business decision, requested as a condition for an advantage, directed to an entity controlled by a relevant decision-maker, or inconsistent with the beneficiary's profile and capacity.

## 11. THIRD PARTIES: SELECTION, ENGAGEMENT AND MONITORING

Engagements must be based on genuine need, competence, reputation, capacity and reasonable pricing. No Third Party may be selected solely on a referral from an authority, client or decision-maker.

Risk-based due diligence may cover identity, beneficial ownership, corporate structure, reputation, sanctions, political exposure, conflicts, qualifications, references, operating capacity and links to public officials.

Contracts must contain clear scope, compensation, evidence of delivery, anti-corruption, audit, cooperation, subcontracting, recordkeeping, reporting and integrity termination provisions.

Payments must match the contract and delivery, be made to the contracted party, in a consistent country and account, against valid tax documentation. Exceptions require written review and approval.

Higher-risk Third Parties, especially intermediaries, customs brokers and representatives, must be monitored and periodically reassessed.

## 12. CONFLICTS OF INTEREST

Personnel and Third Parties must disclose personal, family, financial or professional interests that may interfere, or appear to interfere, with Tectril decisions.

A conflicted person must not select, negotiate with, approve, supervise or pay the related party or transaction until the conflict is assessed and managed.

A personal relationship with a public official or client/vendor decision-maker must be disclosed when connected with Tectril activities. The relationship itself is not necessarily improper, but concealing it violates this Policy.

### 13. BOOKS, RECORDS AND INTERNAL CONTROLS

Every transaction must be recorded completely, accurately, promptly and in enough detail to identify its nature, parties, value, approval and delivery.

False or generic descriptions, date changes, split payments, expense misclassification, unaccounted advances and self-approved reimbursements are prohibited.

Tectril must maintain risk-based controls, including approval levels, segregation of duties, reconciliations, bank-detail checks, tax validation and evidence retention.

No manager may direct that a legitimate record be omitted or destroyed.

### 14. PUBLIC TENDERS, CONTRACTS AND INSPECTIONS

Price fixing, bid coordination, winner allocation, cover bids, market division, obtaining confidential information, sham competition, obstructing competitors or improperly securing contract changes are prohibited.

Information and statements supplied to authorities must be true, complete and submitted by authorized persons. Material errors must be corrected promptly, transparently and with documentation.

During an inspection or investigation, everyone must preserve records, cooperate and obtain legal and Compliance guidance, without obstruction or improper contact with those involved.

### 15. MERGERS, ACQUISITIONS, PARTNERSHIPS AND NEW BUSINESS

Before an acquisition, investment, joint venture, strategic partnership or entry into a materially risky market, integrity due diligence appropriate to the transaction must be performed.

Identified risks must lead to contractual protections, remediation plans, control integration, training and post-closing monitoring.

### 16. RESPONSIBILITIES

**Executive Management:** approve the Policy, demonstrate commitment, provide resources and ensure Compliance has authority and independence.

**Compliance:** provide advice, assess risks, approve defined situations, and conduct or coordinate due diligence, training, monitoring, investigations and remediation.

**Managers:** lead by example, embed controls in routines, prevent retaliation and escalate risks promptly.

**Personnel:** understand and follow the Policy, attend training, record transactions correctly, refuse misconduct and report concerns.

**Third Parties:** meet legal and contractual duties, cooperate with checks and report concerns connected with their work for Tectril.

### 17. TRAINING AND COMMUNICATION

Training will be tailored to role and risk, with particular attention to management, sales, procurement, finance, foreign trade, customs, logistics and Third-Party management.

Tectril may require periodic acknowledgments, certifications, conflict updates and Third-Party training. Materials and attendance records must be retained.

## 18. QUESTIONS, REPORTING AND NON-RETALIATION

Anyone must seek guidance before acting when uncertain and report in good faith any suspected or actual violation of this Policy.

Reports should be made through Tectril's Integrity Channel using the official methods published on its website, or directly to Compliance at [compliance@tectril.com.br](mailto:compliance@tectril.com.br). In an emergency involving life or safety, the competent authority should also be contacted.

Reports may concern personnel, managers, officers, suppliers, clients, competitors or public officials. Information will be handled with confidentiality consistent with the investigation and the law.

Retaliation against anyone who reports in good faith, refuses misconduct, participates in an investigation or seeks guidance is prohibited. A knowingly false report is also a violation.

## 19. INVESTIGATION, COOPERATION AND REMEDIATION

Reports will be triaged and investigated impartially, proportionately and with documentation, preserving evidence, respecting rights and managing conflicts.

Everyone must cooperate, answer truthfully and maintain confidentiality. Independent investigation, confrontation, evidence destruction or coordination of statements is prohibited.

When a failure is confirmed, Tectril will take disciplinary and contractual measures, correct controls, recover losses, provide training and, where appropriate, report to and cooperate with authorities.

## 20. CONSEQUENCES

Violations may result, according to severity and applicable law, in warning, suspension, termination, contract cancellation, recovery of losses and reporting to authorities, without prejudice to civil, administrative and criminal liability.

Deliberate inaction, negligent approval, concealment and retaliation will be considered. Commercial results do not mitigate misconduct.

## 21. MONITORING AND REVIEW

Effectiveness will be monitored through indicators, control testing, risk assessments, due diligence, audits, reports, investigations and action plans.

This Policy will be reviewed at least every 24 months or earlier following legal change, material business change, incident, audit finding or risk development.

## 22. EXCEPTIONS AND FINAL PROVISIONS

No exception may authorize bribery, fraud, facilitation payments or illegal acts. Permissible administrative exceptions must be rare, justified, pre-approved by Compliance and recorded.

Where there is an immediate threat to health or physical safety, protecting life is the priority. Any payment or action under duress must be reported immediately, accurately documented and submitted for legal and Compliance review.

This Policy becomes effective upon Executive Management approval and must be communicated to all covered persons.

## ANNEX A — PRACTICAL TEST BEFORE DECIDING

Before offering, accepting, engaging, paying or authorizing, ask:

1. Is it legal and permitted by the rules of the organizations involved?
2. Does it have a legitimate and documentable business or institutional purpose?
3. Are its value and frequency modest and proportionate?
4. Would the decision remain the same without the benefit?
5. Would I be comfortable if the situation were made public?
6. Do the accounting and documents accurately describe what happened?
7. Were the required approvals and checks completed?
8. Are all red flags resolved?

**If any answer is “no”, “I do not know” or “I would rather no one knew”, stop and consult Compliance.**

## ANNEX B — RED FLAGS

- Request for cash, a personal account, an unengaged party or a country unrelated to the service.
- Excessive commission, unjustified “success fee” or vague scope.
- Refusal to disclose beneficial ownership, provide documents or accept integrity clauses.
- Third Party referred by a public official or decision-maker without apparent qualifications.
- Generic, duplicate, backdated, split or delivery-inconsistent invoice.
- Exceptional pressure, threat of delay, secrecy request or no official receipt.
- Undisclosed family, ownership or personal relationship with a public official or decision-maker.
- Donation, sponsorship, job or gift requested near a relevant decision.
- Customs, tax, technical or commercial information that does not match the facts.
- History of sanctions, significant allegations or inconsistent explanations.

## OFFICIAL REFERENCES

- Brazil. Law No. 12,846 of August 1, 2013 — [https://www.planalto.gov.br/ccivil\\_03/\\_ato2011-2014/2013/lei/l12846.htm](https://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/lei/l12846.htm)
- Brazil. Decree No. 11,129 of July 11, 2022 — [https://www.planalto.gov.br/ccivil\\_03/\\_ato2019-2022/2022/decreto/d11129.htm](https://www.planalto.gov.br/ccivil_03/_ato2019-2022/2022/decreto/d11129.htm)
- Brazilian Office of the Comptroller General (CGU). Integrity Program: Guidelines for Private Companies (2024).

## ACKNOWLEDGMENT

I acknowledge that I received, read and understood Tectril's Anti-Corruption Policy; I agree to comply with it, seek guidance when uncertain and report suspected violations in good faith through the official channels.

|                         |  |
|-------------------------|--|
| <b>Name</b>             |  |
| <b>Position/Company</b> |  |
| <b>Date</b>             |  |
| <b>Signature</b>        |  |