

TECTRIL

COMPLIANCE POLICY

Integrity, compliance and responsible governance

Field	Information
Company	Tectril Soluções em Logística e Comércio Ltda.
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Document owner	Compliance Function
Approver	Tectril Board of Directors
Classification	Institutional use — authorized internal and external disclosure

Leadership message

At Tectril, performance and integrity are inseparable. No commercial, operational or financial target justifies breaching the law, this Policy, the Code of Ethics and Conduct or internal controls. When in doubt, stop, preserve the records and seek guidance before proceeding.

“Tectril: where power becomes progress.”

Document control

Field	Information
Version	Rev. 0
Change	Initial issue integrated with PRO-CPL-001 and PRO-SUP-001
Review cycle	24 months or earlier when required
Related documents	Code of Ethics and Conduct; Anti-Corruption Policy; Privacy and Data Protection Policy; PRO-CPL-001 — Procedure for Conflicts of Interest, Gifts, Business Meals, Hospitality and Travel; PRO-SUP-001 — Supplier and Service Provider Engagement, Due Diligence and Management Procedure; Integrity Channel, investigations, records management and disciplinary procedures

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1. Purpose

This Policy establishes the principles, responsibilities and minimum controls of Tectril's Compliance Program. It is designed to prevent, detect, respond to and remediate ethical misconduct, fraud, irregularities and unlawful acts; foster a culture of integrity; protect people and information; and ensure lawful, ethical, transparent and traceable business conduct.

It applies to Tectril's foreign trade, supply chain, logistics, consulting, records management, financial controls, infrastructure and facilities activities, whether Tectril acts in its own name as the legally enabled importer or exporter, or performs services using the client's customs authorization and instructions.

2. Scope

This Policy applies to shareholders, directors, officers, employees, interns, temporary workers and all other personnel, regardless of position, location or engagement model.

It also guides the selection, engagement and supervision of clients, suppliers, freight forwarders, carriers, warehouses, customs brokers, consultants, technology providers, business partners, subcontractors and other third parties. Risk-appropriate obligations must be included in contracts.

3. Legal and policy framework

This Policy must be read with applicable laws, contracts, licenses, authorizations and internal rules. Key references include Brazilian Anti-Corruption Law 12,846/2013 and Decree 11,129/2022; the Brazilian General Data Protection Law 13,709/2018; Competition Law 12,529/2011; Anti-Money Laundering Law 9,613/1998 when applicable; criminal, customs, tax, labor, environmental and regulatory requirements; and guidance issued by Brazil's Office of the Comptroller General.

Where requirements conflict, the applicable and more protective legal or regulatory standard prevails. Questions must be escalated to Compliance and, when necessary, legal counsel.

4. Compliance principles

- Legality and integrity — comply with the law and do what is right, including without direct supervision.
- Leadership by example — leaders must demonstrate that integrity prevails over targets or convenience.
- Risk-based approach — controls must reflect the nature, scale, complexity, jurisdictions and risks of each activity.
- Segregation of duties and authority levels — request, approval, execution, accounting, payment and review should be appropriately separated.
- Transparency and traceability — decisions, documents, approvals, exceptions and evidence must be accurate and retrievable.
- Accountability, non-retaliation and continuous improvement are mandatory.

5. Governance and responsibilities

The Board approves the Policy, allocates adequate resources, safeguards the authority and access of Compliance, reviews significant risks and incidents, and does not tolerate retaliation or improper interference.

The Compliance Function coordinates implementation, advice, risk assessment, due diligence, reporting channels, monitoring and review, with direct access to the Board for sensitive matters.

Managers own compliance risks and controls in their areas. Everyone must complete applicable training, disclose conflicts, keep accurate records, cooperate with reviews and promptly report concerns. A person with a personal interest or other conflict must not participate in the related decision or investigation.

6. Compliance risk management

Tectril will periodically identify, assess, treat and monitor integrity and compliance risks. Assessments consider jurisdictions, public officials, customs regimes, tariff classification, origin, valuation, taxes, licenses, third parties, payments, personal data, systems, controlled materials, sanctions and incident history.

Relevant risks must have an owner, preventive and detective controls, evidence, testing frequency, escalation rules and improvement actions. Material changes in services, markets, systems, partners or laws require reassessment.

7. Mandatory and prohibited conduct

Tectril prohibits offering, promising, authorizing, requesting, accepting, paying or receiving any undue advantage, directly or indirectly, to influence a decision, obtain an improper benefit, expedite an act or avoid inspection. The prohibition covers public officials and private parties in Brazil and abroad.

Facilitation payments are prohibited.

Interactions with public officials must have a legitimate purpose, truthful information and an adequate record. Material inspections, summons, unusual requests or informal demands must be promptly escalated. Information or evidence must never be hidden, altered, destroyed or fabricated.

Gifts, meals, travel and hospitality are permitted only when lawful, modest, occasional, transparent, professionally justified and free of expected return. Cash, cash equivalents, personal advantages and benefits during sensitive decisions are prohibited. Monetary thresholds, aggregate values, approval levels, forms, the Central Register, public-official rules, travel requirements, refusals, returns and exceptions are governed by PRO-CPL-001 — Procedure for Conflicts of Interest, Gifts, Business Meals, Hospitality and Travel. Every benefit must be assessed, approved and recorded under that procedure. When in doubt, decline or consult Compliance before offering, promising, accepting or receiving.

Political contributions in Tectril's name are prohibited. Donations and sponsorships require a legitimate purpose, verified beneficiary, approval, contract and proof of use.

8. Conflicts, competition, fraud and records

Actual, potential or apparent conflicts of interest must be disclosed before participation, upon hiring or designation, periodically and whenever circumstances change, under PRO-CPL-001. The individual must withdraw from the matter until the conflict is independently assessed, treated and documented.

Tectril competes through quality and value. Price fixing, market or customer allocation, bid rigging and improper exchange of competitively sensitive information are prohibited.

No one may create, change, omit, approve or use a false, misleading, incomplete or unsupported record. Accounts, invoices, expenses, customs filings, tax documents, system data and reports must reflect reality and have adequate support.

9. Customs, tax and foreign trade compliance

No urgency or commercial instruction authorizes inaccurate declarations, document concealment, artificial classification, undervaluation, false origin, misuse of tax treatment, diversion of purpose or breach of a license or special customs regime.

- Validate parties, roles, powers, customs authorizations and responsibilities.
- Reconcile purchase orders, contracts, invoices, packing lists, transport documents, licenses, customs declarations, tax invoices and systems.
- Support and review classification, description, attributes, origin, manufacturer, quantity, weight, value and tax treatment.
- Check restrictions, permits, sanctions and export controls applicable to the transaction.
- Maintain serial-level traceability, deadlines, guarantees and discharge of special regimes where applicable.
- Reconcile funding, duties and taxes, foreign exchange, freight, charges, billing and landed cost.
- Document exceptions, amendments and discrepancies with independent approval.

10. IOR/EOR and client-RADAR operations

When Tectril acts as the legally enabled importer or exporter in Brazil, legal, customs, tax, financial, regulatory, contractual and reputational feasibility must be assessed in advance. Responsibilities, title to goods, funding, destination, documentation, risk allocation and the right to refuse must be formalized.

When using the client's customs authorization, the client remains responsible for its legal decisions and obligations. Tectril must nevertheless perform contracted controls, report inconsistencies and refuse unlawful, incomplete or unsupported instructions. Any professional may suspend an activity in good faith where there is a reasonable indication of illegality, fraud, material inconsistency, safety risk or lack of authorization.

11. Third parties, partners and clients

Risk-based due diligence may cover identity, beneficial owners, corporate structure, reputation, technical capacity, licenses, sanctions, politically exposed persons, conflicts, integrity history, information security and commercial rationale.

Contracts must define scope, deliverables, fair compensation, compliance and data obligations, audit and termination rights where appropriate. Higher-risk relationships require ongoing monitoring and periodic refresh.

Red flags include opaque ownership, refusal to provide information, disproportionate commissions, payments to unrelated parties or jurisdictions, unexplained public-official ties, lack of capability, inconsistent documents and pressure to bypass controls. Red flags must be resolved and documented before proceeding.

12. Sanctions, export controls and illicit finance

Tectril will not perform transactions that violate applicable economic sanctions, embargoes, export controls, end-use or end-user restrictions. Risk-based screening may cover parties, countries, goods, technology, route, banks, beneficial owners and purpose.

Transactions lacking a clear economic purpose, involving unexplained routing, incompatible payments, artificial splitting or value discrepancies must be stopped and escalated.

13. Accounting, financial and asset controls

- Maintain complete, accurate and reconcilable books and records.
- Apply documented authority levels and evidence of the goods, services or expense.
- Separate request, approval, payment, accounting and reconciliation where feasible.
- Prohibit off-book funds, parallel records and vague descriptions intended to conceal a payment.
- Independently verify bank-detail changes; control advances, funding, reimbursements, taxes, foreign exchange, billing reports and credits.
- Protect inventories, facilities, systems, credentials and other assets.

14. Privacy, confidentiality and information security

Personal data, trade secrets, customs records, financial information, credentials and client information may be used only for legitimate purposes, with need-to-know access, appropriate security, controlled retention and authorized disclosure.

Loss, misdirection, unauthorized access or suspected compromise must be reported immediately.

Data-subject requests may be sent to Tectril's published privacy channel, including privacidade@tectril.com.br, in accordance with the Privacy and Data Protection Policy.

15. Workplace, human rights, safety and environment

Tectril respects human dignity and does not tolerate discrimination, moral or sexual harassment, violence, intimidation, child labor, forced labor, degrading conditions or violations of labor and safety rights. Employment decisions must use legitimate and non-discriminatory criteria.

Tectril seeks to prevent environmental harm, comply with applicable permits, use resources responsibly and ensure that waste, hazardous materials, packaging, storage and transport follow legal and technical requirements.

16. Integrity Channel and non-retaliation

Questions, concerns and reports may be raised with management, the Compliance Function or through the official means published on Tectril's Compliance page and Integrity Channel. A reporter does not need conclusive proof, but must act in good faith and should provide available facts and documents.

Confidentiality will be protected to the extent possible. Retaliation against anyone who reports in good faith, participates in a review, refuses misconduct or seeks guidance is prohibited and may result in separate disciplinary action. Knowingly false reports intended to harm another person are violations; an unsubstantiated good-faith report is not.

17. Triage, investigations and remediation

Reports will be recorded, classified and handled impartially, promptly and proportionately. Triage considers urgency, severity, conflicts, retaliation risk and preservation of evidence. Investigations require qualified and independent personnel, an appropriate plan, confidentiality, respectful treatment, reliable records and documented conclusions.

Remediation may include control enhancement, training, recovery of losses, personnel or contractual action, and notification of authorities or other legitimate parties following appropriate legal review.

18. Consequences and disciplinary measures

Violations may lead, subject to law, contract, proportionality and consistency, to formal guidance, training, warning, suspension, termination, contract cancellation, loss recovery and appropriate administrative, civil or criminal measures.

Position, financial performance or relationship does not excuse misconduct. Consequences may also apply to those who approve, deliberately ignore, conceal or retaliate.

19. Training and communication

Tectril will provide periodic, risk-based communication and training. New personnel will receive essential guidance on ethics, reporting and non-retaliation. Functions exposed to customs, tax, financial, regulatory, public-official, third-party or data risks will receive tailored content. Participation and acknowledgements will be recorded.

20. Monitoring, audit and exceptions

The Program will be monitored through indicators, control testing, audits, data analysis, incidents, third-party reviews, training completion and action plans. Compliance will periodically report significant risks, trends and needs to the Board.

No exception may authorize illegality, fraud, corruption, retaliation, false records or rights violations. Administrative exceptions must be temporary, justified, documented, risk-assessed, supported by compensating controls and approved by the proper authority and Compliance.

21. Final provisions

Compliance with this Policy is a condition of the relationship with Tectril. Lack of knowledge does not remove the duty to seek guidance. The Policy becomes effective upon formal Board approval and will be reviewed at least every 24 months or earlier following material legal, organizational, service, risk or incident developments.

Safe decision

When in doubt: stop, preserve the records, do not promise or authorize, consult management or Compliance, and proceed only after documented guidance.

Annex A — Practical consultation matrix

Situation	Required response
Gift or hospitality	Apply the thresholds, aggregate values, approval levels and Central Register requirements in PRO-CPL-001. Public-official benefits, sensitive periods, travel, refusals, returns and exceptions follow its specific rules.
Conflict of interest	Disclose before deciding, withdraw from the matter and document the independent assessment, decision, controls and reassessment under PRO-CPL-001.
New higher-risk third party	Complete due diligence, approval and contract before work starts.
Customs or tax inconsistency	Stop the affected milestone, reconcile records and obtain technical approval.
Suspected misconduct	Preserve evidence and report; do not investigate independently.
Operational exception	Document rationale, risk, compensating control, approval and duration.

Annex B — Acknowledgement and commitment

I acknowledge that I received or had access to Tectril's Compliance Policy, understood its principles and obligations, and undertake to comply with it, seek guidance when in doubt, disclose conflicts of interest and report suspected violations in good faith.

Full name: _____

Position/company: _____

Date: _____

Signature: _____

Annex C — Official legal references

Brazilian Anti-Corruption Law 12,846/2013

https://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/lei/l12846.htm

Decree 11,129/2022

https://www.planalto.gov.br/ccivil_03/_ato2019-2022/2022/decreto/d11129.htm

Brazilian General Data Protection Law 13,709/2018

https://www.planalto.gov.br/ccivil_03/_ato2015-2018/2018/lei/l13709compilado.htm

CGU Integrity Program Guidelines for Private Companies (2024)

https://www.gov.br/cgu/pt-br/assuntos/noticias/2024/10/cgu-publica-novo-guia-de-diretrizes-para-empresas-privadas/GuiaDiretrizes_v14out1.pdf