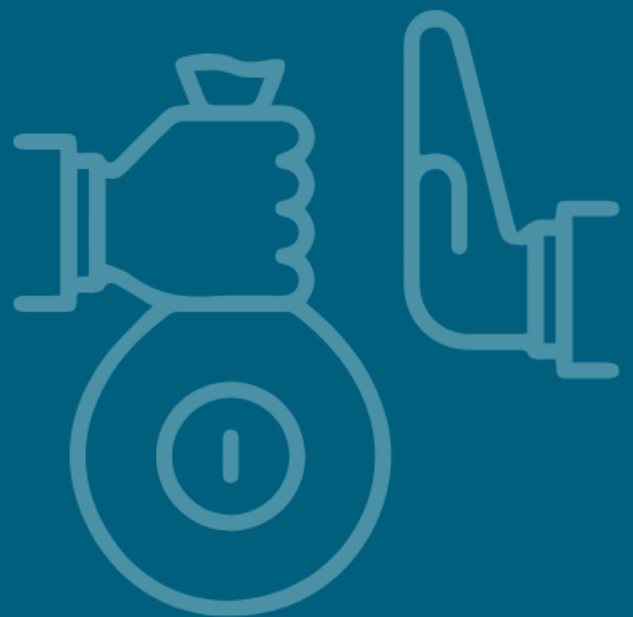
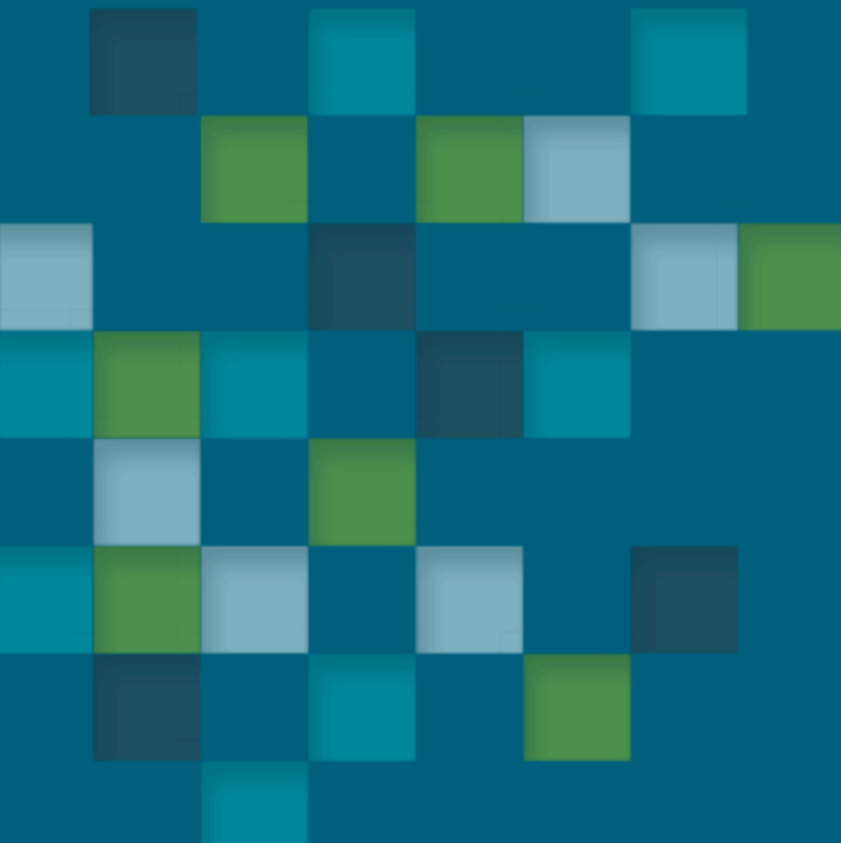




***ANTI-BRIBERY  
AND ANTI-CORRUPTION  
POLICY ABCR***



## 1.1. PURPOSE

This Policy establishes mechanisms for preventing and detecting violations of applicable laws and regulations and was developed in accordance with best compliance practices and applicable legislation, including the Anti-Corruption Law (12.846/13), to provide guidance to ABCR members and third parties.

Engaging in conduct prohibited by this Policy may result in civil and administrative liability for ABCR in civil and administrative matters, whether by members, affiliates, third parties, or partners, which is why such conduct will not be tolerated.

## 1.2. APPLICATION

The provisions of this Policy must be observed by all ABCR members, affiliates, third parties, and business partners. The Anti-Bribery Management System is an integral part of the Integrity Program.

## 1.3. GENERAL ASPECTS

ABCR defines the following topics as the general guidelines of this Policy:

- a) Prohibition of bribery and corruption;
- b) Compliance with Anti-Corruption Law No. 12,846/13 and other applicable anti-bribery laws;
- c) Compliance with the Code of Ethics and Conduct, the Policies, and other documents of the Anti-Bribery Management System;
- d) Encouragement of all individuals, whether employees or third parties, to use the Ethics Channel in good faith, without fear of reprisals;
- e) Commitment to the continuous improvement of the Anti-Bribery Management System.

## 1.4. PROHIBITED CONDUCT

The following conducts are prohibited by ABCR, as set forth in law no. 12,846/13 (Anti-Corruption Law):

- I. Promising, offering, or giving, directly or indirectly, an undue advantage to a public official or to a third party related to such official;
- II. Financing, funding, sponsoring, or in any way subsidizing the commission of the unlawful acts provided for in the Anti-Corruption Law;



III. Using intermediaries, whether individuals or legal entities, to conceal or disguise one's true interests or the identity of the beneficiaries of the acts committed;

IV. With regard to bids and contracts: (a) frustrating or defrauding, through collusion, conspiracy, or any other means, the competitive nature of a public bidding process; (b) preventing, disrupting, or defrauding the conduct of any act within a public bidding process; (c) excluding or attempting to exclude a bidder through fraud or the offering of any type of advantage; (d) defrauding a public bidding process or a contract arising therefrom; (e) fraudulently or irregularly creating a legal entity to participate in a public bidding process or enter into an administrative contract; (f) fraudulently obtaining an undue advantage or benefit from modifications or extensions of contracts entered into with the public administration, without authorization by law, in the public bidding call for bids, or in the respective contractual instruments; or (g) manipulating or defrauding the economic and financial balance of contracts entered into with the public administration;

V. Obstructing or interfering with the investigative or supervisory activities of government agencies, entities, or public officials, including those of regulatory agencies and supervisory bodies of the national financial system;

VI. Facilitation payments: acts intended to simplify and/or expedite certain routine activities, such as the issuance of licenses, certificates, and passports, or the provision of public services, among others. It is strictly prohibited to propose, promise, authorize, or make payments for such purposes, whether directly or through third parties. Exceptions apply only to the payment of legally applicable administrative fees.

## 1.5. ANTI-CORRUPTION CLAUSE

All contracts entered into signed by ABCR must contain an anti-corruption clause, and the parties to the contract must commit to complying with current Brazilian legislation, particularly the Anti-Corruption Law, and to acting in accordance with this Policy and the ABCR Code of Ethics and Conduct, to the extent applicable to them.

Other provisions to this effect may be added to the contract, provided they are in accordance with the guidelines of the ABCR Code of Ethics and Conduct and with this Policy.

## 1.6. ANTI-MONEY LAUNDERING

Money laundering refers to the act of concealing or disguising illicit proceeds derived from criminal activities, with the aim of concealing their illegal origin and giving them the appearance of legitimacy, with the aim of giving such proceeds the appearance of legitimacy. Such proceeds may stem from fraud, corruption, or terrorism.

ABCR condemns such criminal practices and reinforces its commitment to compliance with laws and regulations, as well as to cooperation with government agencies in combating money laundering and terrorist financing.

The ABCR also adopts the Integrity Risk Analysis (IRA) procedure to obtain information regarding the purpose and nature of an institutional relationship, as well as to identify suspicious activities by its partners, third parties, and entities benefiting from donations and sponsorships, as set forth in the Integrity Risk Analysis Policy.

It is everyone's duty to report any suspected irregularities by using the Ethics Channel and/or contacting the ABCR Compliance Office directly.

## 2.7. REGISTROS CONTÁBEIS E FISCAIS

ABCR values transparency and a relationship of trust with all its members. Accordingly, it is committed to maintaining books and records that are accurate, complete, reliable, and in full compliance with legal provisions and accounting standards.

In accordance with best practices, the records are annually submitted for review by independent auditors and reported to the Fiscal Council for approval and to the Board of Directors for monitoring.

It is prohibited to engage in any type of accounting or tax fraud, such as falsifying, erasing, manipulating, modifying, or forging any type of document or record.

If any unintentional error is identified in the records that affects the financial statements, it is essential to report it to the Finance Manager and the Executive Board in order to rectify the situation and mitigate any risks.

In the event of suspected accounting or tax irregularities, the employee must report to the Compliance Office or may report the suspicion through the ABCR Ethics Channel.



## 1.8. REPORTING AND ETHICS CHANNEL

ABCR encourages all individuals, whether employees or third parties, to use the organization's reporting channel in good faith to report any suspected violations of internal guidelines, laws, and/or suspected bribery, fraud, and corruption, accessible via the link <https://melhoresrodovias.org.br/>

Misuse of the reporting channel to harm, slander, or defame members or third parties is not permitted.

Providing false or misleading information is considered serious misconduct and subject to punishment, in accordance with the law.

ABCR ensures the complete confidentiality of reports received and condemns any form of retaliation against anyone who reports an ethical concern in good faith or based on a reasonable belief. To facilitate understanding of potential retaliation scenarios, here are some examples:

- Retaliation, rejection, and persecution against the whistleblower/witness;
- Threat of dismissal;
- Intentional deterioration of working conditions through the removal of autonomy or disproportionate criticism;
- Failure to provide information necessary for the performance of duties;
- Reduction of responsibilities below previously delegated levels;
- Sudden reassignment or transfer of duties/departments without apparent reason, etc.

In case of doubt, ABCR members, its affiliates, and third parties should seek guidance from the Compliance Office.

## 1.9. DISCIPLINARY ACTIONS AND SANCTIONS

Any violations of the established policies must be promptly reported directly to the Compliance Office or through ABCR's Ethics Channel.

Violation of any term or provision set forth herein will subject the employee to corrective measures, including the possibility of unpaid suspension from employment or termination of the employment contract, without prejudice to any applicable administrative, civil, or criminal measures. The application of such disciplinary measures shall be proportional to the severity of the conduct found, in accordance with the principles of proportionality and reasonableness.



ABCR undertakes to investigate, adopt mitigating measures, as well as report and cooperate with the competent authorities in the event of the identification of unlawful acts.

### 1.10. AUTHORITY AND INDEPENDENCE OF THE COMPLIANCE FUNCTION

In accordance with the Articles of Association, the Compliance function is exercised by the Compliance Officer, who has full independence to address matters related to ABCR’s Anti-Bribery Management System, with direct access to the executive board and reporting to the Board of Directors.

### 1.11. GENERAL PROVISIONS

This Policy was recommended by ABCR’s Governance and Ethics Committee and approved by the Board of Directors at a meeting on November 8, 2018, and shall remain in effect for a period of two years from its approval date.

### 1.12. REVISION TRACKER

#### ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

VERSION	DATE	HISTORY	APPROVED
1.0	08/11/2018	Policy Publication	Board of Directors
2.0	01/10/2019	1st Policy Revision	Board of Directors
3.0	14/10/2021	2nd Revision of the Policy - inclusion of anti-money laundering guidelines	Board of Directors
4.0	17/08/2023	3rd Revision of the Policy - Alignment with the Anti-Bribery Management System (SGAS)	Board of Directors
5.0	10/10/2024	4th Revision of the Policy - further alignment with the requirements of the Anti-Bribery Management System (SGAS)	Board of Directors