

SARTORI DE CASTRO



ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

INTRODUCTION

PURPOSE

This Anti-Corruption and Anti-Bribery Policy forms part of the internal regulatory system of SARTORI DE CASTRO ADVOGADOS (the “Firm”) and is an essential instrument of its Compliance Management System, structured in accordance with ABNT NBR ISO 37301 (Compliance Management System) and, specifically, with ABNT NBR ISO 37001:2025 (Anti-Bribery Management System).

The purpose of this Policy is to establish principles, guidelines, responsibilities, and controls for preventing, detecting, investigating, and addressing risks of bribery and other corrupt practices, ensuring that the Firm's work is conducted with ethics, integrity, and transparency and in strict observance of applicable law and international best practices.

The Firm adopts a zero-tolerance stance toward bribery and corruption and is committed to the continuous improvement of its controls, to risk-based management, and to promoting an organizational culture of compliance, in accordance with ISO 37001 and ISO 37301.

This Policy also observes applicable Brazilian law, in particular the Penal Code and Law No. 12,846/2013 (the Corporate Anti-Corruption Law), without prejudice to the adoption of the higher standards set out in the international standards mentioned above.

SCOPE AND APPLICATION

This Policy applies to all persons who act under the Firm's control or on its behalf, as those concepts are defined in ISO 37001 and ISO 37301, including managing partners, service partners, attorneys, interns, employees, administrative staff, service providers, correspondent attorneys, business partners, and other relevant third parties, in Brazil or abroad.

Adherence to this Policy is a non-negotiable condition for entering into and maintaining any professional, contractual, or institutional relationship with the Firm.

This Policy must be interpreted and applied systematically and together with the Code of Ethics and Conduct, the Compliance Policy, and the Firm's other internal rules, with the most restrictive rule on integrity and compliance always prevailing.

CHAPTER I

CONTEXT OF THE ORGANIZATION

The Firm continuously identifies, analyzes, and monitors its internal and external context, taking into account the nature of its legal activities, its interaction with public and private authorities, the profile of its clients, third parties, and business partners, and the regulatory environments in which it operates.

The Firm's organizational structure comprises managing partners, service partners, attorneys, interns, and administrative staff, all subject to the same ethical standards and duties of integrity.

The needs and expectations of relevant interested parties are taken into account, including clients, Public Authorities, Regulatory Bodies, staff, business partners, and society.

The scope of the Anti-Corruption and Anti-Bribery Management System covers all of the Firm's activities, processes, and relationships that are susceptible to risks of corruption and bribery.

CHAPTER II

LEADERSHIP, GOVERNANCE, AND COMMITMENT

The Firm's Management demonstrates active, continuous, and unequivocal commitment to the Anti-Corruption and Anti-Bribery Management System, undertaking to:

- approve and uphold this Policy;
- ensure adequate, proportionate, and sufficient resources;
- integrate the Compliance, Anti-Corruption, and Anti-Bribery objectives into the Firm's strategy;

- promote an organizational culture based on ethics, integrity, and compliance;
- guarantee the independence and authority of the compliance function and its direct access to Management;
- ensure that there is no retaliation against good-faith whistleblowers.

Ultimate responsibility for the effectiveness of the Anti-Corruption and Anti-Bribery Management System and of the Compliance Management System lies with the Firm's Management.

CHAPTER III KEY DEFINITIONS

Bribery: the offering, promising, giving, soliciting, or receiving of an undue advantage, directly or indirectly, for the purpose of improperly influencing a decision, action, or omission.

Corruption: the abuse of entrusted power to obtain an undue advantage, in the public or private sector.

Undue advantage: any financial or non-financial benefit, tangible or intangible, including gifts, hospitality, donations, sponsorships, favors, professional opportunities, discounts, services, or information.

Business partner: any third party with which the Firm has, or intends to have, a professional or commercial relationship.

CHAPTER IV RISK ASSESSMENT AND TREATMENT

The Firm carries out periodic, documented assessments of bribery and corruption risks, adopting a risk-based approach proportionate to the nature, size, and complexity of its activities.

The risks identified are recorded in a Compliance, Anti-Corruption and Anti-Bribery Risk Matrix, which defines controls, responsible persons, and treatment plans, and they are reviewed whenever there are significant changes in the organizational context.

CHAPTER V

CONTROLS, SUPPORT, AND OPERATION

Competence, Training, and Awareness

The Firm ensures that all persons under its control have adequate competence to comply with this Policy, through initial and periodic training proportionate to the risk and to the functions performed.

Due Diligence on Third Parties

Risk-based due diligence is carried out before engagement and throughout the relationship with business partners and relevant third parties, in accordance with the internal procedures of the Compliance Management System.

Financial and Non-Financial Controls

Controls are maintained to prevent, detect, and respond to risks of money laundering and bribery, including segregation of duties, formal approvals, proper record-keeping, and continuous monitoring.

Gifts, Hospitality, Donations, and Sponsorships

These are permitted only when legitimate, transparent, proportionate, and consistent with lawful professional practices; any advantage given or received with the expectation of undue favor is prohibited.

Facilitation Payments

These are expressly prohibited, regardless of local, cultural, or customary practices.

CHAPTER VI

WHISTLEBLOWING CHANNEL AND INVESTIGATION

The Whistleblowing Channel, created by the Firm's Code of Ethics and Conduct, must also be used to report situations in which the unlawful acts mentioned in this document are suspected.

The Compliance function and the managing partners are responsible for investigating, analyzing, and deciding on reports received through this channel, guaranteeing whistleblowers the right not to suffer any kind of retaliation for reports made in good faith, as mentioned above.

The Firm's Whistleblowing Channel is to be accessed by email at: denuncias@sartoridecastro.com.

CHAPTER VII

MONITORING, AUDIT, AND MANAGEMENT REVIEW

The risk landscape must be constantly monitored by the Firm, and this process is also covered by the Compliance, Anti-Corruption and Anti-Bribery Management System.

Management must periodically receive information on the main indicators relating to the matters addressed in this Policy, for its awareness and, where appropriate, decision-making.

The guidelines for carrying out monitoring and for reporting indicators follow the provisions of the Compliance Policy and of the section specifically devoted to that purpose in the document that formalizes the Compliance Management System and the Anti-Corruption and Anti-Bribery Management System.

CHAPTER VIII

CORRECTIVE ACTIONS AND CONTINUOUS IMPROVEMENT

Whenever any situation is identified that may be classified as the materialization of the corruption or bribery practices described in this document, in addition to the proper investigation and the adoption of the measures set out in the Chapter “Sanctioning Process and

Penalties” of the Compliance Policy, corrective actions must be immediately analyzed and implemented in order to mitigate the risk of recurrence, in keeping with the commitment to ensure the continuous improvement of the Firm's processes.

The Compliance function is responsible for adopting these actions, with the knowledge, deliberation, and validation of the managing partners.

CHAPTER IX DISCIPLINARY MEASURES

Failure to observe the provisions of this Policy will result in the application of the appropriate disciplinary measures, such as a warning, dismissal, or termination of contract, without prejudice to any other administrative or judicial measures that the Firm's Management deems necessary.

CHAPTER X EFFECTIVE DATE AND UPDATES

This Policy takes effect on the date of its publication, remains in force for an indefinite term, and must be reviewed periodically or whenever there are significant changes in the risk context, in the legislation, or in ISO 37001:2025.

São Paulo, February 10, 2026.

SARTORI DE CASTRO ADVOGADOS

This document is a translation of the original Portuguese version. In the event of any discrepancy or conflict between this translation and the Portuguese version, the Portuguese version shall prevail.