



# **Policy** for preventing and combating corruption (Summary)



# 1. Objectives

In line with the provisions of **Grupo Atem's Code of Ethics and Conduct and Integrity Manual**, this Policy aims to guide all (i) professionals directly and indirectly working in and for Grupo Atem companies, on how to conduct themselves in order to avoid practicing acts of corruption at all costs.



## 2. Applicability

All Grupo Atem employees shall comply with the guidelines set forth in this document.

For the purposes of this document, Grupo Atem (“Grupo Atem”) is made up of the following companies: Atem Participações S.A., Atem’s Distribuidora de Petróleo SA, Refinaria de Manaus S.A., Navemazônia Navegação Ltda, TAG Distribuidora de Combustível S.A., Amazônia Energia Indústria e Comércio de Combustíveis Ltda, DMN Estaleiro da Amazônia Ltda, Bio Energia da Amazônia Ltda, 2 AM Construtora Ltda. and Rodoamazonia Transporte Rodoviário de Carga Ltda.

### 3. Definitions

In order to facilitate understanding, it is essential that all Employees be familiar with the following definitions:

**Public Agent:** all members of any Governmental Entity and may be: (i) directors and employees of any Governmental Entity at national, federal, state, regional, municipal or local level, including elected officials; (ii) any individual temporarily acting in an official position for or on behalf of any Governmental Entity (such as, for example, a consultant contracted by a Governmental Entity); (iii) directors and employees of any legal entity whose controlling shareholder is a Governmental Entity; (iv) candidates running for political office at any level, as well as political parties and their representatives; (v) directors, employees or official representatives of any public international organization, such as the World Bank, the United Nations, the International Monetary Fund, and others; and (vi) family members of any of these persons (spouse, partner, grandparents, parents, children, siblings, nephews, uncles, cousins, and others).

**Compliance Area:** Grupo Atem's Audit, Risks and Compliance Department (DARC);

**Acts of Corruption:** illicit acts (actions or omissions) committed by Employees, Third Parties or companies, aiming to obtain financial or otherwise undue advantages, seeking favor or benefit for the one who Corrupts or allows themselves to be Corrupted;

**Employees:** All professionals who act on behalf of or for Grupo Atem companies, regardless of (i) their position, function, activity or length of service and place of work, shareholders, members of the Board of Directors and other committees, and (ii) the nature of their relationship with Grupo Atem, whether through employment, service provision, statutory, or otherwise;

**Counterpart:** the other party to the legal transaction. For example, in a sale and purchase transaction, the seller is the buyer's counterpart; **Corruption:** is delivering, offering, promising or offering something in order to obtain an advantage or an expectation of an advantage in a specific negotiation; it is also the abuse of power or conditioned authority in order to obtain advantages for oneself or others, leveraging their assigned power. There are two types of corruption (active and passive), which are reciprocal when they occur. Corruption can involve several types of advantages, such as monetary, political and social. Any words that derive from Corruption, such as Corrupt, Corrupting, etc., shall equally apply;

**Government Entities:** legal entities that are directly controlled by the State and its subdivisions, whether they are federal, state, regional, municipal or local, public or private entities, including public companies, foundations, agencies, autarchies, departments and bodies owned or controlled by the government, research institutions, universities and hospitals;

**Manager(s):** Employee(s) in leadership positions who are accountable for planning and directing the work of another individual Employee or group of Employees. They are responsible for administrating and managing a given project, be it a contract, a merger and acquisition or capital market operation, a consultancy process, or processes of any other kind. A Manager can be a person who holds a middle management position (coordinator/supervisor) or a higher hierarchical level (manager or director);

**Anti-corruption Legislation:** Law No. 12.846/2013 sets forth the civil and administrative liability of domestic or foreign legal entities for acts against the public administration;

**Politically Exposed Persons - PEP:** are public agents who hold or have held in the last five (5) years, relevant public positions, jobs or functions in Brazil or in foreign countries, territories and



dependencies, as well as: (i) their representatives or attorneys, (ii) their Family Members, and (iii) legal entities in which they have a stake. Family members are relatives, spouses, partners and stepchildren. Relatives are: mother, father, child, cousin, sister, grandparent, grandchild, uncle, niece, brother-in-law, father-in-law, son-in-law, daughter-in-law, and other configurations of kinship up to the 4th degree;

**Public Authorities:** any direct, indirect or foundational domestic or foreign public authority, including the Legislative, Judicial and Executive Branches, as well as their secretariats and autarchies;

**Third Parties:** any individual or legal entity that is not an Employee of Grupo Atem companies and is contracted to assist in performing activities or act on behalf of, in the interest of, or for the benefit of these companies, such as representatives, consultants, suppliers, business partners, subcontractors, service providers in general, and others.

## 4. Descripton

Grupo Atem's good image and reputation are considered an asset to be preserved and a permanent objective to be pursued by all of its employees.

Through its regulatory instruments and the behavioral guidelines of its Integrity System, Grupo Atem emphasizes its commitment to the best market practices and the current legislation and aims to ensure that the conduct of all its Employees who act directly or indirectly on behalf of and/or for the benefit of Grupo Atem companies is guided by its values and good conduct principles.

This Policy emphasizes Grupo Atem's position regarding ethics anntegrity, and formalizes the common principles and conduct expected for preventing Acts of Corruption, fostering an upright and transparent business environment.

### 4.1 Specific Guidelines

Grupo Atem and all its Employees adopt a **zero tolerance stance towards Acts of Corruption** in any kind in the context of its operations, investments, interests, and activities. Grupo Atem emphasizes that any Corrupt action and Acts of Corruption are considered unacceptable.

The principle of zero tolerance of corruption means that Employees of Grupo Atem companies are strictly prohibited, directly or indirectly, personally or through an agent, to take part in any Corrupt Practices, regardless of any customary or usual business practices.

In accordance with the current legislation, failure to comply with the legislation dealing with harmful acts against public administration and assets may result in serious administrative and financial penalties for Grupo Atem, its employees, and/or any third parties involved.



## 4.1.1 Acts of Corruption

Acts of Corruption can be committed by people and/or companies through actions or omissions that can be classified as Corruption, and by Public Agents and/or Government Entities who allow themselves to be corrupted (accept something in exchange for doing or failing to perform a certain action), seeking favor or benefit for the one who Corrupts or allows themselves to be corrupted.

These are characterized as Acts of Corruption and are strictly forbidden in Grupo Atem:

- Agreements between competitors to fix prices, split markets or restrict competition in an unfair and illegal manner;
- Situations in which the personal interests of an Employee or Third Party interfere or have the potential to interfere with the company's interests, leading to making decisions that are not based on the best corporate interest;
- Manipulating or tampering with documents, financial records, contracts or reports in order to obtain illicit benefits or deceive stakeholders (shareholders, customers, regulators);
- Activities designed to conceal or disguise the illicit origin of financial resources, making them appear legitimate through the company's commercial or financial operations;
- Hiring or promoting relatives or friends in disagreement with company policies and without regard to merit or professional qualifications;
- Appropriating or diverting company resources, assets or information for personal use or to benefit third parties;
- Offering, giving, promising, requesting, receiving anything of value for influencing a decision to do business with someone or for directly or indirectly giving someone undue illegal advantage, including, but not limited to, Public Officials, Politically Exposed Persons (PEP) or employees of a private company.

An important aspect of the definition of “bribe” is the purpose of the payment. The Anti- Corruption Legislation forbids the payment of anything of value for obtaining business, maintaining business or for obtaining any improper advantage. Any words that derive from bribery, such as bribe, bribed, etc., shall be interpreted similarly;

- Improper use of personal or professional influence to obtain advantages or favors that would not be obtained legitimately, especially with regard to influence peddling, which occurs when a third party is used with the intention of influencing the decision or action of a domestic or foreign Public Agent in their fiscal duties. It is not permitted to accept the appointment of Third Parties by Public Agents or to offer, promise money, gifts, favors or any form of benefit to Third Parties, as an individual or as the legal representative of a legal entity, with the intention that the latter influence the actions of the Public Agent in order to grant advantages or benefits of any kind to Grupo Atem;
- Any directly or indirectly undue payment or offer of undue advantage to a Public Agent, Government Entity, Politically Exposed Persons - PEP, private company, or any other person: For the purpose of facilitating, speeding up, or ensuring performance of routine administrative acts.
- For the purposes of this Policy, “routine administrative acts” are defined as, including: (i) Obtaining permits, licenses, or other official documents authorizing a person to do business in a foreign country; (ii) Processing government papers, such as visas and work orders; (iii) Providing police protection, courier, and express deliveries; (iv) Scheduling inspections related to executing a contract or passing goods through the country; (v) Providing telephone, electrical and water supply services; (vi) Providing loading or unloading service or protection of perishable products or goods that may deteriorate;
- For the purpose of rewarding any official action or decision of such person for the benefit of any company or person that may be part of Grupo Atem.

As an example, undue advantages and/or payments may arise from situations involving hospitality, which are services or expenses for lodging, travel, entertainment, meals, and others. Therefore, it is **NOT permitted** to offer hospitality or resources in kind to a Public Official so that they can perform activities that benefit Grupo Atem companies.

- Continuing a professional relationship with Employees and/



or Third Parties who have been proven, under the terms of the current legislation, to have committed Acts of Corruption;

- Establishing contracts involving Grupo Atem that do not contain mandatory clauses for compliance with the legislation forbidding harmful acts against the administration and public assets.

## 4.1.2 Payments to Third Parties

Payments to Third Parties shall be made in accordance with the applicable legislation, Grupo Atem's internal rules, contractual provisions, and the following precautions:

- Payments shall not be made in cash or via bearer documents;
- Payments shall only be made to a bank account in the name of the contracted legal entity or, exceptionally, in the case of contracting individuals, to a current account held by them;
- Payments shall not be made to a bank account in a country other than the one in which the contracted company has its head office or branch;
- Proof of the actual amount of the provided service, and other information required for proper registration of the transaction, shall be required.



### 4.1.3 Regarding contracts

Grupo Atem undertakes to only contract Third Parties in cases of actual need and without granting any kind of privileges or benefits. In the case of Third Parties related to Public Agents or Politically Exposed Persons [PEPs], their suitability, integrity and ethical performance shall be analyzed in depth.

In addition, in view of the possibility of joint and several liability for acts of corruption, Grupo Atem seeks to establish business relationships with companies that are committed to ethical aspects and to fighting corruption.

All contracts with suppliers/service providers, as well as contracts where there is the possibility of either directly or indirectly interacting with the Government, must contain an anti-corruption clause in place specifically providing that the contract shall be terminated for cause without the imposition of any fine on the Atem Group, in the event of an act of corruption committed by the Third Party during the term of the contract or if it is proven that the Third Party has concealed any criminal investigation process, under the terms of the Anti-Corruption Law, involving its individual or legal entity.

### 4.1.4 Other Situations

Without prejudice to the provisions of this Policy, the conduct expected in situations involving offering or providing Gifts, Presents, Courtesies, Entertainment, Meals and Travel/Campaigns, Donations, and Sponsorships, in usual situations or in cases of Mergers and Acquisitions and also for entering Books and Accounting Records is described in more detail in the commitments contained in Grupo Atem's Code of Ethics and Conduct and in the behavioral guidelines that will make up Grupo Atem's Integrity Manual. Likewise, the disciplinary measures applicable in the event of non-compliance are set forth in the company's own regulations.

## 4.2 Combating Money Laundering

This is a crime under Brazilian legislation and corresponds to the attempt to camouflage the illicit origin of financial resources by using such funds in legal operations, in an attempt to make it appear that their origin is licit, and, like any practice of any illicit act, it is expressly forbidden in Grupo Atem.

## 4.3 General Guidelines

In order to comply with this Policy, Employees shall be alert to warning signs that may indicate possible deviations, such as:

- Counterpart is known for practicing or being permissive towards practices and acts of Bribery or any other crime related to Corruption;
- Counterpart asks for an excessive commission;
- Counterpart is controlled by a Public Official or their relatives or has a close relationship with the Public Authority;
- Counterpart is recommended by a Public Official;
- Counterpart provides or requests invoices or other dubious documents;
- Counterpart refuses to include, in writing, in contracts and/or documents signed with Grupo Atem, reference to measures against acts that harm public administration and assets, especially measures related to the Anti-Corruption Law;
- Counterpart proposes an unusual financial scheme, such as requesting payment into a bank account in a country other than the one in which the service is being provided, or requesting payment into more than one bank account;
- Perception that donating to a charity at the request of a Public Official is an exchange for a government action.

Regularly and through its Compliance Area, Grupo Atem shall verify that Employees are acting in accordance with this Policy and with the legislation dealing with harmful acts against public administration and assets.

Managers shall make arrangements to ensure that the Employees under their responsibility comply with the rules and guidelines contained in this Policy, Grupo Atem's Code of Ethics and Conduct and Integrity Manual, and the legislation applicable to the group.

*This Summary of Grupo Atem's Policy for Preventing and Combating Corruption is based on POLC 02 - Grupo Atem's Policy for Preventing and Combating Corruption, approved by the CEO on September 03, 2024.*



Employees who have any doubts or questions about this Policy and/or any law that deals with harmful acts against public administration and assets should ask their line manager or the Compliance Area for clarification.

## **4.4 Monitoring compliance with this Policy and the applicable legislation**

Enforcement of strict compliance with this Policy by all employees includes regular internal audits, analyses prior to contracting suppliers, inclusion of contractual provisions for compliance with the legislation in contracts with third parties, as well as internal control and careful monitoring of Grupo Atem employees' activities, procedures, and conduct.

Telephone conversations, app messages, emails, internal communications, faxes, and any other kind of communication, using the tools made available by Grupo Atem, may be inspected at any time. Surveillance may also take place on the physical and electronic documents of Employees at their place of work, in company vehicles, or on their work tools, such as computers and telephones.

Any Employee who witnesses or identifies a situation that violates the provisions of this Policy shall report the fact to the Compliance Area through the Ethics Channel at [www.canaldeetica.com.br/grupoatem](http://www.canaldeetica.com.br/grupoatem) website or toll-free telephone 0800 792 1006, which is open 24 hours a day, 7 days a week.

All communications and reports shall be investigated, preserving the informant's anonymity. Grupo Atem will allow no retaliation against whistleblowers in good faith.

## 4.5 Accountability mechanisms for violations of this Policy and the applicable legislation

It is all Grupo Atem Employees' responsibility to report any violation or suspected violation of this Policy, using the channels provided for in this Policy.

Violations of the legislation against acts that harm public administration and assets or practicing Acts of Corruption may result in severe civil and administrative penalties for Grupo Atem and the Employee involved.

Fines imposed on individuals for violations of the legislation cannot or shall not be paid by Grupo Atem, in addition to the persons involved being subject to legal penalties.

In addition to the penalties imposed by law, violations of this Policy may be punishable by imposing disciplinary measures and/or terminating the contracts of the Employee and the Third Party, as the case may be.

Suspected violations of this Policy and the applicable legislation will be investigated by Grupo Atem's Compliance Area and/or Ethics Committee, as defined in Grupo Atem's Standard for Consequence Management and Non-Retaliation.

If the violation is confirmed, the responsible Employees will be subject to internal disciplinary measures, which will be imposed by Grupo Atem taking into account the circumstances of each specific case, without prejudice to possible punishments provided for in the applicable legislation by public authorities.

In defining the applicable penalty, the Area Manager, HR, and/or the Ethics Committee will take into account the seriousness of the committed violation, based mainly on the following factors:

- nature of the practice: whether the violation is solely of this Policy; consummation: whether the practice was implemented or not; - scope: level of effect on the market; negative impact on the company's image; personal advantage: whether the accountable person had or would benefit from the practice; good faith: whether



the accountable person was aware of the prohibited nature of the conduct; extent of the damage. The disciplinary measures applied by Grupo Atem do not limit or replace any penalties imposed by the Public Authorities on the basis of the applicable legislation, nor do they eliminate personal liability for damages caused to Grupo Atem.



Violations to this Policy and current legislation shall not be tolerated.

## 4.6 Communication and training

This Policy shall be comprehensively communicated to all Grupo Atem employees.

Any doubts about the content of this Policy must be clarified with Grupo Atem's Compliance Department.

Failure to understand any point of this Policy will not exempt an Employee from the consequences of non-compliance.





