	POLICY	
	Title: Anticorruption Policy	Code: POL.LEG.POR.008
	Area: Legal and Regulatory - Compliance	Version: 1.0

1 PURPOSE

The Anticorruption Policy ("Policy") of V.tal ("V.tal" or "Company") aims to establish concepts and guidelines for fighting corruption, in all its forms, in accordance with V.tal's Code of Ethics and Conduct and all applicable laws and regulations against bribery and corruption in national and foreign territory, in order to confirm and reinforce V.tal's commitment to integrity, ethics and the fight against corrupt practices of any nature.

2 TARGET AUDIENCE


This document applies to all people (employees, members of Boards and Committees, officers, interns and apprentices) who are part of V.tal, as well as people who are part of its economic group and all Third Parties who work for or represent V.tal – or any company belonging to its economic group.

3 GUIDELINES

V.tal, in the exercise of its activities, is responsible for complying with all laws, decrees, rules, treaties, standards and guidelines for preventing and fighting corruption adopted in Brazil and abroad ("Anticorruption Legislation"), reinforcing its stance of observance, compliance and transparency. The Anticorruption Legislation observed by V.tal encompasses, among others:

- Brazilian Anticorruption Law – Federal Law No. 12,846/2013 – Law that provides for the strict administrative and civil liability of legal entities for the practice of acts against the Government, whether national or foreign. The Brazilian Anticorruption Law holds companies that practice illegal acts against the Government, focusing on acts of corruption. The Brazilian Anticorruption Law expressly prohibits the following acts:

- promise, offer or give, directly or through intermediaries, undue advantage to a Public Officer, or to a Third Party related to him. It is important to emphasize that the mere promise or offer of an undue advantage already characterizes an act of corruption, even if the practice (such as payment) is not carried out or there is no consideration;
- fund, pay, sponsor or by any means subsidize the practice of illegal acts provided for in the Anticorruption Law;
- use an intermediary individual or legal entity to conceal or disguise their real interests or the identity of the beneficiary of the acts performed;
- frustrate or defraud a public bidding process or administrative contract; and
- hamper investigation or inspection activities by public bodies, entities or agents, or intervene in their operation.

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- **Official Misconduct Law – Federal Law No. 8,429/1992** – Law that establishes rules for holding public and private agents accountable for acts that cause harm to public property, violate the principles of Government or result in unlawful enrichment. The Official Misconduct Law establishes sanctions for Public Officers and Third Parties, including private individuals who benefit from unlawful practices, such as loss of public office, suspension of political rights, compensation to the public treasury and fines, and it is divided into three main types of violations: (i) unlawful enrichment; (ii) harm to the public treasury; and (iii) violation of the Government principles.

- **Procurement Law – Federal Law No. 14,133/2021** – Law that establishes the proper holding of public bids, as well as crimes in the competitive context and the respective penalties for agents who



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violate good competitive practices, aiming to frustrate the public bidding process.


- **Foreign Corrupt Practices Act – FCPA** – United States law that aims to combat bribery of public officers abroad by any persons and companies that are included in the following list: (i) North American company or citizen; (ii) a company that has securities traded on a North American stock exchange; or (iii) a company or citizen who, in order to commit bribery, has in any way used the US banking system or has committed any practice in US territory.

- **UK Bribery Act – UKBA, 2010** – United Kingdom Anticorruption Act deemed to be one of the strictest anticorruption laws in the world, punishing even private corruption. It punishes those who commit one of the four crimes listed below: (i) offering bribe public or private entities; (ii) soliciting bribe to public or private entities; (iii) bribery of foreign public officers; and (iv) failures of companies in preventing corruption.

This Policy specifically prohibits directors, administrators, managers and employees of V.tal (including interns and trainees) and all Third Parties hired by the Company from engaging in any corrupt activity and, directly or indirectly, offering, promising, providing, or authorizing any person to offer an Undue Advantage to any Public Agent or to any individual or legal entity.

3.1 Corruption Acts

Pursuant to the Brazilian legislation, acts of corruption may be characterized by different conducts that violate domestic or foreign public property, against principles of the government or international commitments assumed by Brazil. The most common acts of corruption include offering undue advantage to a Public Agent, facilitation payments to speed up procedures in public processes, defrauding bidding processes and contracts and hampering investigation processes.

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All forms of corruption are absolutely prohibited and reprimanded by V.tal.

3.1.1 Undue Advantage

The concept of Undue Advantage is open and may encompass any and all undue benefits or favors, including cash, gifts, entertainment, travel, hospitality or even favors such as hiring relatives.

It is prohibited to suggest, offer, promise, give, as well as solicit, demand, accept or receive, directly or indirectly, Undue Advantages of any nature (financial or otherwise), to people and companies in the public and private sectors, or to related Third Parties. Please note that the expectation of any exchange of favors is not necessary for the characterization of undue advantage.

3.1.2 Facilitation Payment

V.tal prohibits and does not condone the offering or making of any type of facilitation payment. Facilitation payments represent goods, services or amounts – promised or delivered to a Public Agent – to accelerate, facilitate or guarantee a process or provision of a service in which V.tal already has the right guaranteed by law to carry it out.


3.1.3 Bidding Processes and Contracts

V.tal prohibits any act of frustrating or defrauding a public bidding process or administrative contract. In particular, the following are considered acts of corruption and are therefore prohibited by V.tal: (1) frustrate or defraud the competitive nature of a public bidding process, through an arrangement, collusion or any other unlawful means; (2) hinder, disturb or defraud the holding of any act of a public bidding process; (3) remove or attempt to remove the bidder, through fraud or by offering of an advantage of any kind; (4) defraud a public bidding or the contract resulting therefrom; (5) creating, fraudulently or irregularly, a legal entity to participate in a public bidding process or enter into an administrative contract; (6) obtain undue advantage or benefit, in a fraudulent manner, from amendments or extensions of contracts executed with the Government not authorized by the Law, in the notice of the public bidding or in the respective contracts; or (7) manipulating or defrauding the economic-financial balance of the contracts executed with the government.

Although fraud in private tenders is not characterized as an act of corruption under the Brazilian law, V.tal also reprimands such acts, prohibiting them.

3.1.4 Payment to Third Parties

Payments made by V.tal and controlled by employees must be clearly related to legitimately provided or practiced commercial services/activities, and must be transparent and approved in accordance with the rules and authority defined in internal standard POL-00031 - Powers, Authority, Delegation of Authority.

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3.1.5 Relationships with Third Parties

All suppliers, service providers and business partners conducting business on behalf of V.tal must act with integrity and ethics and follow the Ethics Manual for Third Parties.

According to the Anticorruption Legislation, V.tal may be held liable for the actions of Third Parties, such as consultants, representatives, lawyers and dispatchers, if they participate in acts of corruption that aim to benefit or are acting in the interest of V.tal, regardless of whether the Company is aware of the practiced conduct.

No employee is allowed to request a Third Party to engage in or tolerate any conduct prohibited by V.tal, as per the terms of this Policy. Furthermore, if an employee notices that Third Parties have engaged in any conduct prohibited by V.tal, they must report the situation to the Compliance Management and/or through the Confidential Channel.

All potential Third Parties must be evaluated and selected using clear, transparent and non-discriminatory criteria. Every decision must be based on technical quality and cost-benefit for V.tal, after prior verification that Third Parties have behaviors that are aligned with V.tal's Code of Ethics and Conduct and its applicable policies. After hiring, periodic assessments must be carried out to ensure that Third Parties continue to comply with the practices of this Policy and the legal requirements.


V.tal will terminate its relationship with Third Parties whenever it observes damage or risks to its image, or to its interests, due to non-compliance with integrity, legal, tax, labor, social security, environmental, health and safety issues at work.

3.1.6 Anticorruption and Audit Clauses

The inclusion of anticorruption and audit clauses is mandatory in all contracts entered into between V.tal and Third Parties. In such clauses, the parties declare their knowledge of the Anticorruption Legislation, V.tal's Code of Ethics and Conduct and this Policy, and undertake to fully comply with its provisions, by refraining from engaging in any activity that constitutes or may constitute an irregularity. The contracted party also agrees to be occasionally audited in relation to the subject of the hiring, in order to ensure greater transparency of the activities performed. The violation of the provisions of the anticorruption clause may result in termination of the contract without any burden to V.tal.

3.1.7 Inspection and Investigation

In the context of legitimate inspection and investigation procedures conducted by Public or Private Agents acting in the interest or legal benefit of Government Authorities, Employees and Third Parties must display a collaborative and good faith behavior and must never act in a way that hinders, prevents or intervenes in the performance of their respective activities. The Legal Department must guide and

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supervise the provision of any files, information and documents requested in an inspection and investigation process.

3.1.8 Fighting Money Laundering

Although it is not considered a specific act of corruption, it is a related crime, which corresponds to the attempt to conceal the unlawful origin of financial resources through the use of such resources in legal operations, in an attempt to make it appear that their origin is lawful. Money laundering is a crime and a prohibited practice in business carried out by V.tal.

All Employees and Third Parties have a duty to promptly report any suspicion or evidence of involvement in these illicit activities through the Confidential Channel. Furthermore, operations that do not present full transparency or legitimate commercial justifications must be duly analyzed by the Compliance Management.

3.1.9 Material or Financial Support for Terrorism, Drugs or Human Trafficking

V.tal repudiates and does not tolerate any form of direct or indirect involvement by the Company, its Employees, suppliers or Third Parties in activities related to terrorism, drug trafficking or human trafficking. Everyone must always act in accordance with the national legislation and international treaties that prohibit such illegal activities.


All financial transactions must be recorded completely, accurately, in a manner that allows them to be audited and in compliance with the applicable regulations. Transactions involving countries, regions, people or entities classified as presenting higher risk or subject to sanctions and restrictions by national or international bodies must be treated with extreme diligence and immediately reported to the Compliance Management.

All Employees and Third Parties have a duty to promptly report any suspicion or evidence of involvement in these illicit activities through the Confidential Channel. Furthermore, operations that do not present full transparency or legitimate commercial justifications must be duly analyzed by the Compliance Management.

3.2 Accounting Data

V.tal, in observing the principles of transparency and compliance, keeps its books, records and accounts correct, accurate and covering all required data. These records must faithfully reflect all transactions carried out, ensuring the traceability and truthfulness of financial information.

The use of any false, incomplete or distorted documents, receipts and invoices is prohibited, as is the making of inadequate, ambiguous or fraudulent accounting entries. We emphasize that all accounting

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procedures, techniques or ruses that may hide or in any other way cover up illicit payments or directed towards acts of corruption are prohibited.

3.3 Internal Controls

V.tal has effective internal control mechanisms that are compatible with its structure to prevent and combat acts of corruption. Such mechanisms include, for example:

- Integrity Program;
- Structure and resources for executing the Program;
- Continuous supervision and monitoring with reporting to V.tal's Senior Management bodies;
- Senior Management support and sponsorship.

Preventing and fighting corruption is the responsibility of all Employees.

3.4 QUESTIONS AND REPORTS

If there are any questions or cases not covered by this Policy, please contact your leader for guidance, and contact the support areas by reaching out to the People and Culture team or the Compliance Management via email: PP-ComplianceVtal@vtal.com.

The Company supports and encourages individuals to report any practices that may represent a violation or potential violation of this Policy. It should be stressed that it is everyone's responsibility to uphold the Company's ethical standards and assist in preventing and detecting all forms of misconduct. The Company makes the Confidential Channel available for employees, suppliers and service providers who fail to comply with the Company's rules and policies, as well as the laws in force. V.tal also undertakes not to retaliate against employees or Third Parties who, in good faith, send reports and concerns through the Confidential Channel.

Channels:


Website - <https://canalconfidencial.com/vtal/>

Phone number - 0800 721 0783

4 ROLES AND RESPONSIBILITIES

Legal & Regulatory Department

- Provide all support and coordinate the provision of materials to Government Authorities, when necessary.

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Compliance Management

- Promote dissemination and education regarding this Policy.
- Clarify doubts about issues related to this Policy.
- Report and deal with the Executive Integrity Committee regarding non-compliance with this Policy.
- Perform Due Diligence on Third Parties, according to pre-established criticality levels.
- Review anticorruption and audit clauses in contracts.
- Have anticorruption and standard audit clauses in line with the applicable legislation in force.

Employees

- Report, through the Confidential Channel, any suspected non-compliance with this Policy.
- In case of doubts or uncertainties, contact Compliance Management.

Executive Integrity Committee

- Deliberate, when called upon, on non-compliance with this Policy.

5 REFERENCES

Decree No. 11,129/2022

Code of Ethics and Conduct of V.tal

US FCPA – Foreign Corrupt Practices Act

Anti-Corruption Law – Federal Law No. 12,846/2013

Official Misconduct Law -- Federal Law No. 8,429/1992

Procurement Law – Federal Law No. 14,133/2021

UK Bribery Act (UKBA)


Ethics Manual for Third Parties

Disciplinary Regime Procedure

Gifts, Presents, Hospitality and Entertainment Policy


Donation Policy

Sponsorships and Events Policy

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6 GLOSSARY

- **Public Officer:** Political agent, public servant, and anyone who exercises, even temporarily or without remuneration, by election, appointment, nomination, designation, hiring, or any other form of investiture or connection, a mandate, position, employment, or function at the federal, state, or municipal levels, in the Executive, Legislative, or Judiciary branches; any individual working for a service provider company contracted or affiliated to carry out activities typical of Public Administration; or any political party leader, their employees, or other individuals acting for or on behalf of a political party or candidate for public office. The term also includes any persons holding the positions in foreign nations or international organizations.
- **Private Agent:** any individual who is not related to the provision of public services but is mandatorily related to a private entity.
- **Governmental Authority:** (i) any agency, entity or department of the Direct, Indirect or Foundational Public Administration of any of the Powers of the Federal Government, the Federal District, the States or the Municipalities; (ii) legal entities controlled, directly or indirectly, by any of these spheres of government; or (ii) any agency, entity, department or diplomatic representation of a foreign country, as well as legal entities directly or indirectly controlled by the public power of a foreign country.
- **Gift:** Low-value items typically used for advertising or publicity purposes, whether for a project, event, product, brand, etc. In general, gifts have the logo of the company making the offer for advertising purposes and are not exclusively aimed at a specific person and have no commercial value.
- **Employees:** Employee who provides non-occasional services to the Company, under its dependence and in exchange for a salary. Exceptionally, for the purposes of this Policy, the following are also considered **Employees:** (1) the directors, administrators and executive officers who contribute to the Company's business and activities; and (2) interns, trainees and young apprentices.
- **Hospitality:** It means any trip (accommodation, transportation/transfer, vehicle rental) or corporate or commercial events (e.g., training, workshops, fairs, conventions, congresses, among others) offered by V.tal or its employees to any individual or entity that is not part of the Company, free of charge, or provided that the recipient pays an amount lower than the market value.
- **Bidding Process:** formal administrative instrument used by Government Authorities to contract services or acquire products from a private company.
- **Present:** items that have commercial value given as a courtesy. They are characterized by items or services for personal use and which have commercial value (resale).

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- **Third Party:** All service providers, suppliers, advisors, business partners, third parties contracted or subcontracted, clients, whether individuals or legal entities, regardless of whether or not they have a formal contract, acting on behalf of the Company, by proxy or not, establishing any type of commercial relationship with it.
- **Undue Advantage:** any good, tangible or intangible, offered, promised or delivered with the aim of influencing or rewarding any act, decision or omission of a person, whether a Public Agent or not.

7 ANNEXES

Not applicable

THIS DOCUMENT SUPERSEDES ALL PREVIOUS VERSIONS