	<b>POLICY</b>	
	<b>Title:</b> Integrity Policy	<b>Code:</b> POL.LEG.POR.010
	<b>Area:</b> Legal and Regulatory - Compliance	<b>Version:</b> 1.0

## 1 PURPOSE

This Integrity Policy ("Policy") formalizes the activities of V.tal's Integrity Program ("V.tal Integrity Program"), performed by Compliance Management, emphasizing the importance of promoting V.tal's culture of ethics, integrity, transparency and compliance.

The Policy reinforces V.tal's commitment to complying with the Anti-Corruption Rules and other regulations and internal rules that guide the conduct of the Company's business. Furthermore, the Policy defines internal bodies' guidelines, roles and responsibilities within the scope of the V.tal Integrity Program.

## 2 TARGET AUDIENCE

This economic document is aimed at all employees who work, directly or indirectly, in the management, coordination or monitoring of the V.tal Integrity Program, as well as group executives and members of the Board of Directors and advisory committees who work in its supervision.

## 3 GUIDELINES

V.tal has a non-negotiable commitment to ethics and integrity, ensuring the sustainability of its business. The V.tal Integrity Program reflects the Company's ethical guidelines in accordance with the best corporate governance practices.

### 3.1 Compliance Management


Compliance Management's main goal is to ensure the implementation, execution and enforcement of the V.tal Integrity Program through prevention, detection and mitigation approaches and reporting, that is, implementing analytical, normative, educational, consultative, deliberative, as well as monitoring and control measures, aiming to disseminate, establish and strengthen the Company's culture of integrity.

Compliance Management comprises specialized, dedicated professionals who are adequately remunerated to perform their duties. Compliance Management has operational autonomy, authority and independence to conduct activities related to the V.tal Integrity Program efficiently. Compliance Management has the prerogative to access the highest hierarchical level of V.tal if and as necessary.

### 3.2 Lines of Action of Compliance Management

#### 3.2.1 Prevention

##### 3.2.1.1 Analytical Performance

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Identify, assess and remedy integrity risks, aiming to mitigate the possibility of irregular conduct, especially those representing violations of the Anti-Corruption Rules and those that may cause material and reputational damage to V.tal. Among the responsibilities of Compliance Management, the following stand out:

- Assess Company Integrity Risks: Compliance Management acts in the stages of identification, analysis and evaluation, treatment and monitoring of integrity risks to which V.tal may be exposed;
- Coordinate the conduct and monitor the results of the Integrity Due Diligence: Prior knowledge of suppliers, potential sponsors, and business partners is essential to establish a relationship with V.tal. To this end, Compliance Management coordinates preventive control activities, such as the prior assessment of potential integrity risks, which are risks representing actions or omissions that may result in fraud or acts of corruption in activities with Third Parties ("Integrity Due Diligence");
- Monitor the performance of Third Parties: Working closely with V.tal's external stakeholders, selected using pre-established criteria to verify the level of maturity of its compliance practices, in addition to playing an educational role and disseminating V.tal's culture of integrity, aiming to influence and assist Third Parties that operate with V.tal in establishing compliance practices compatible with those developed by the Company.

### **3.1.1.2 Regulatory Action**

Manage the main regulations related to the V.tal Integrity Program and the process of identifying, drafting, reviewing and publishing V.tal's Corporate Policies, ensuring that these documents align with V.tal's ethical and integrity guidelines and applicable legislation, especially the Anti-Corruption Rules. Compliance Management is responsible for:

- Assisting the Executive Integrity Committee in reviews of the Code of Ethics and Conduct, which occur whenever necessary or every two years, according to pre-defined periodicity;
- Clarifying any doubts the Board of Directors may have regarding its approval of the Code of Ethics and Conduct;
- Keeping policies, regulations and other standards related to the V.tal Integrity Program frequently updated and available in their most recent versions in electronic media for access by all employees and other interested parties;
- Identifying and proposing to V.tal areas the creation of corporate policies compatible with the V.tal Integrity Program, in addition to providing ongoing support in the preparation, formalization and implementation of controls and procedures;

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- Reviewing the content of Corporate Policies being prepared or reviewed by V.tal's areas, ensuring that criteria of quality, assertiveness and compliance with Anti-Corruption Rules and other internal policies and regulations are met.

V.tal has a standardization SharePoint managed by the Controllershship Department, in which documents, their types and hierarchies, approval levels, authority levels, as well as storage, distribution and control of reviews and training, are defined.

### 3.1.1.3 Educational Action

Promote the development and improvement of employees, aiming to adapt their practices to the guidelines of the V.tal Integrity Program. Compliance Management is responsible for:


- Promoting periodic training and internal communication on the V.tal Integrity Program, including the Confidential Channel, Anti-Corruption Rules, Corporate Policies and the Code of Ethics and Conduct;
- Developing the Annual Communication and Compliance Training Plan;
- Monitoring compliance with the Code of Ethics and Conduct and Corporate Policies for Employees;
- Monitoring the implementation of mandatory training, in person and/or online, available at V.tal University;
- Managing the selection process for Integrity Ambassadors and related training actions, so that they act more efficiently in disseminating V.tal's culture of integrity, through example, in their ethical behavior, sharing knowledge acquired in the training offered and supporting employees in relation to questions about the Code of Ethics and Conduct and other V.tal Corporate Policies.

### 3.2.2 Detection & Mitigation

#### 3.2.2.2 Monitoring and Control Performance

Use control tools to ensure effectiveness and improve the internal control structure of the main integrity risks to ensure their effective management, as well as conduct analyses and dealings related to Conflict of Interest, engagement with Interested and/or related Parties and courtesy practices (souvenirs, gifts, entertainment and other types of hospitality). Compliance Management is responsible for:

- Identifying and suggesting internal controls in the organization's critical processes that are relevant to mitigating integrity risks or non-compliance with internal and external regulations, especially the Anti-Corruption Rules, as well as monitoring indicators that are deemed necessary;
- Maintaining and managing V.tal's reporting channel ("Confidential Channel"), promoting its use by employees and the external public, as well as ensuring the integrity, confidentiality and non-retaliation of the good faith whistleblower;

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- Analyzing and investigating, impartially and independently, the complaints made, recommending measures to mitigate any risks identified, as well as disciplinary or contractual measures to be applied to any offenders;
- Coordinating the investigation, by partner areas, of complaints made whenever these relate to specific matters not under the scope of Compliance Management's responsibilities but relating to which it is responsible for monitoring and finalizing cases;
- Maintaining mechanisms for recording the exchange of courtesies (souvenirs, gifts, entertainment and other types of hospitality);
- Performing activities to detect, correct and monitor situations of Conflict of Interest (potential, real and apparent), related to the hiring of Third Parties, employees and advisors, Related and/or Interested Parties, potential sponsors, among others;
- Reporting situations involving Related Parties to the Accounting Standards and Financial Projects Management to ensure compliance with accounting standards (CPC – 5).

### 3.2.2.3 Advisory Role


Clarify employee doubts regarding the application of the Anti-Corruption Rules, the Code of Ethics and Conduct, V.tal Corporate Policies and other regulations related to ethics and compliance, in addition to signaling to the areas the need to develop or review processes/procedures. Compliance Management is responsible for:

- Providing means of communication, especially the email [PP-ComplianceVtal@vtal.com](mailto:PP-ComplianceVtal@vtal.com), for employees to send queries and requests for clarification on issues related to the Code of Ethics and Conduct and other topics of the V.tal Integrity Program, as well as questions about compliance with internal policies;
- Instructing employees on the appropriate use of the Confidential Channel.

Integrity Ambassadors, as an integral part of the V.tal Integrity Program, must work with Compliance Management to support employees in doubts related to the Code of Ethics and Conduct or internal regulations.

### 3.2.2.4 Deliberative Action

Prepare opinions on critical situations such as ethical deviations, signs of irregularities and violations of the Anti-Corruption Rules and other applicable regulations, for the Executive Integrity Committee, which is responsible for evaluating and deliberating on specific cases, as well as on the application of disciplinary measures, when necessary. Compliance Management is responsible for:

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- Issuing opinions whenever significant integrity or non-compliance risks are identified in operations involving V.tal, especially in cases of contracting suppliers, employees and potential sponsors;
- Submitting indicators and proposals for discussions involving integrity risks or non-compliance with the internal and external regulatory framework to Senior Management for deliberation.

Compliance Management may request that the various areas of the Company share reports, documents, emails and other information necessary to exercise its activities.

### 3.2.3 Report

#### 3.2.3.1 Reporting Performance


Continuously report the progress of actions and the evolution of the V.tal Integrity Program to Senior Management, including the Executive Integrity Committee, the Executive Committee, and the Board of Directors. Compliance Management is responsible for:

- Providing information and materials necessary for periodic reporting of compliance activities to Senior Management bodies:
  - **Chief Executive Officer ("CEO")** – on demand;
  - **Executive Integrity Committee** – (1) Periodically: submitting internal indicators on awareness, by employees, of the Code of Ethics and Conduct and Corporate Policies for Employees; and (2) At some point: reporting on the progress and monitoring of the actions of the V.tal Integrity Program, especially potential red flags identified, or situations that require deliberation or knowledge by the Commission; reports of complaints, including through the Confidential Channel, and the results of any investigation conducted; cases related to souvenirs, gifts, entertainment and other types of hospitality requiring deliberations on the conduct of employees or decisions regarding the destination of items received; communications regarding specific demands regarding the Code of Ethics and Conduct or situations involving employee conduct;
  - **Executive Committee, Internal Audit, Risk and Compliance Committee, and Board of Directors** – quarterly or upon their request.

## 4 ROLES AND RESPONSIBILITIES

### Board of Directors

- Ensure that Compliance Management has the autonomy and independence necessary to conduct its activities, including maintaining an independent reporting line to collegiate bodies subordinate to the Board of Directors and obtaining appropriate resources to conduct the V.tal Integrity Program.

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- Serve as an example of ethics and integrity for all people (employees, members of Boards and Committees, officers, interns and apprentices) who are part of V.tal and those belonging to its economic group.

#### **Internal Audit, Risk, and Compliance Committee**

- Ensure the existence of the V.tal Integrity Program, analyze the effectiveness of the report, request the execution/adaptation of actions and monitor the evolution of the V.tal Integrity Program.
- Supervise the risk management system, monitor V.tal's risk exposures and, in this context, request the necessary information to support the assessment of this exposure and the effectiveness of related mitigating activities.

#### **Executive Committee**

- Monitor, supervise, deliberate and conduct critical analyses regarding controls, results and reports related to the topics that make up the V.tal Integrity Program.
- Serve as an example of ethics and integrity for all people (employees, members of Boards and Committees, officers, interns and apprentices) who are part of V.tal and those belonging to its economic group.

#### **Executive Integrity Committee**

- Monitor, supervise, deliberate and conduct critical analyses regarding controls, results and reports related to the topics that make up the V.tal Integrity Program.

#### **Compliance Management**

- Coordinate all pillars of the V.tal Integrity Program, promoting changes whenever necessary.
- Report to Senior Management (Board of Directors and Internal Audit, Risk, and Compliance Committee) the results and progress of the V.tal Integrity Program, in line with the periodicity defined in internal regulations.


#### **Chief Executive Officer**

- Ensure support for the execution and maintenance of the V.tal Integrity Program, evaluate reports from Compliance Management, propose appropriate measures in response to identified risks and/or aim to improve the Program.

## **5 REFERENCES**

Code of Ethics and Conduct

Integrity Program

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Ethics and Conduct Manual for Third Parties

Manual of Good Practices in Relations with Public Officials

Souvenirs, Gifts, Hospitality and Entertainment Policy

Donations Policy

Stakeholder Engagement Policy

Policy on Transactions with Related Parties


Conflict of Interest Policy

Anti-Corruption Policy

Risk Management Policy

## 6 GLOSSARY

- **Senior Management:** A set of bodies and positions responsible for high-level decision-making at V.tal, consisting of the Chief Executive Officer (CEO), the Executive Integrity Committee, the Executive Committee (ExCom), and the Board of Directors (CA).
- **Conflict of Interest:** A situation caused by a conflict between individual interests and the collective interests of the Company, which may improperly influence the performance of its functions, aiming to benefit its own interests or those of third parties, to the detriment of those of V.tal.
- **Due Diligence:** The process of assessing reputational and integrity risks in relationships with customers, suppliers, service providers, partners, sponsors and beneficiaries of the Company, based on the assessment of relevant integrity issues.
- **Stakeholders:** An individual or group, internal or external, interested or affected positively or negatively by V.tal's activities, products and services. Among others, the following stand out: shareholders, investors, direct employees and other members of staff, the community, consumers, customers, suppliers, creditors, competitors, governments, universities, and organized civil society.
- **Related Parties:** Entities, individuals or legal entities, characterized by having relevance in the management organization of the company, such as controllers, subsidiaries, affiliates, among others.
- **Corporate Policies:** All V.tal policies, procedures and internal regulations.
- **Anti-Corruption Rules:** A set of laws, rules and regulations related to anti-corruption control, in particular Law No. 12.846 of August 1, 2013 ("Anti-Corruption Law"), Federal Decree No. 11.129 of July 11, 2022 ("Anti-Corruption Decree"), Law No. 9.613 of March 3, 1998 ("Law on Money

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Laundering Crimes"), Law No. 8.429 of June 2, 1992 ("Administrative Corruption Law"), Law No. 12.529 of November 30, 2011 ("Antitrust Law"), Law No. 12.813 of May 16, 2013 ("Conflict of Interest Law") and Law No. 14.133 of April 1, 2021 ("Administrative Procurement and Contracts Law").

- **Third Party:** All service providers, suppliers, advisors, business partners, third parties contracted or subcontracted, 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.

## 7 ANNEXES

Not applicable.

**THIS DOCUMENT SUPERSEDES ALL PREVIOUS VERSIONS**