

# POL-0013.1

## Anti-Corruption and Anti-Bribery Policy



### 1. Purpose

The purpose of this Anti-corruption and Anti-bribery Policy is to promote guidelines and guide the conduct of employees and third parties with whom EXTREME GROUP relates, to conduct all actions and decisions ethically, with integrity and transparency, seeking to prevent and mitigate any risk of corruptive conduct and other wrongful acts against the domestic and foreign policies from Government, against the market and against society.

This Policy is an integral part of Extreme Group's Compliance Program and Anti-Corruption and Anti-Bribery Management System, known as 'Programa Nossa Ética', and must be read and interpreted in conjunction with the Code of Ethics and Conduct for both employees and third parties. It should also be read alongside related policies and procedures, accessible at [www.extreme.digital/compliance/](http://www.extreme.digital/compliance/).

### 2. Scope

The Anti-Corruption and Anti-Bribery Policy of Extreme Group applies to all its employees (such as members, officers appointed by virtue of the Articles of Incorporation, employees hired under Labor Laws Consolidation, service providers, and interns) and third parties (such as suppliers, service providers, business partners or prospecting and business assembly). The Extreme Group expects that this entire production chain shares the same standards of integrity practiced and fostered by it, always in compliance with its internal policies, as well as with all applicable laws, rules, and regulations.

### 3. General Content

#### 3.1. References

- [POL-0024\\_Integrated Management System Manual](#)
- [POL-0001.1\\_Code of Ethics and Conduct](#)
- [POL-0001.2\\_Code of Ethics and Conduct for Third Parties](#)
- [Anti-Corruption Law nº 12.846/2013](#)
- [NBR ISO 37001:2017](#)

### 3.2. Definition

ID	Word	Description
1	Public Official	Public Official is considered any person who holds a position in the Brazilian or foreign public administration, even if unpaid or temporary, exercised through election (such as mayor, governor, councilor, or deputy), employment (as employees of state-owned enterprises), public examination (such as career civil servants in the executive, legislative, or judicial branches), appointment (such as secretaries and appointed officials), or any other form of employment or investiture. Those who hold a position, job, or function in a quasi-state entity and those who work for a service provider company contracted or affiliated with the execution of typical Public Administration activities are also considered Public Officials.
2	Corruption	It is the act or effect of bribing one or more people in one's own or a third party's interests, usually by offering any benefit, characterizing the use of unlawful methods to obtain undue advantages or benefits (pecuniary or non-pecuniary) for one's own benefit or for the benefit of a third party.
3	Extreme Group	Extreme Digital Solutions and its subsidiaries, Extreme Digital Services, Beyond Co, and O3S.
4	Politically Exposed Person (PEP)	It refers to any individual who has held a position or occupied a public function in a relevant capacity within the last 5 (five) years. This includes elected political officials in the Executive or Legislative branches (federal, state, district, or municipal), government ministers or secretaries, special advisors, among others. Family members and individuals with close relationships to these political agents are also considered PEPs
5	Programa Nossa Ética	Compliance Program and Anti-Corruption and Anti-Bribery Management System.
6	Bribery	Offering, promising, donating, accepting, or requesting an undue advantage of any value (which may be financial or non-financial), directly or indirectly, and regardless of location(s), in

violation of applicable laws, as an inducement or compensation to a person who is acting or failing to act relating to the performance of his or her duties.

## 4. Specific Content

### 4.1. Compliance with Legislation and Purposes

Extreme Group's anti-corruption and anti-bribery guidelines are in accordance with the requirements of ISO 37001/2017, Law No. 12. 846/2013 (Anti-Corruption Law) and its regulations, as well as the other standards and regulations of this nature, such as the Inter-American Convention against Corruption (OAS), United Nations Convention against Corruption (UN) Convention on Combating Bribery of Foreign Government agents in International Business Transactions of the Organization for Economic Cooperation and Development (OECD), Foreign Corrupt Practices Act - FCPA (USA), United Kingdom Bribery Act - UKBA (UK), UN Global Compact and the Business Pact for Integrity and Against Corruption of the Ethos Institute.

Extreme Group operates actively in achieving its anti-corruption and anti-bribery purposes, undertaking the continuous improvement of the "Programa Nossa Ética" (Compliance Program and Anti-corruption and Anti-bribery Management System).

#### 4.1.1. Anti-Corruption and Anti-Bribery Objectives

To ensure compliance with Strategic Objective **SO.11 - Ensure the application of best practices related to Anti-Corruption and Anti-Bribery**, the following objectives related to Anti-Corruption and Anti-Bribery have been established:

ID	Anti-Corruption and Anti-Bribery Objectives
OAA.1	Raise awareness among employees regarding the Code of Ethics and Conduct, Anti-Corruption and Anti-Bribery Policy, Gift Policy, and Public Power Relationship Policy.
OAA.2	Ensure the commitment of employees to the policies established in the Anti-Bribery Management System.
OAA.3	Ensure, when applicable, the performance of Due Diligence for partner companies and service providers.

To ensure compliance with the Anti-Corruption and Anti-Bribery objectives, strategic indicators are defined and monitored by the "Programa Nossa Ética" (Compliance Program and Anti-Corruption and Anti-Bribery Management System) under the responsibility of the Compliance department.

Through the monitoring of these indicators, it will be possible to assess the efficiency of processes and identify shortcomings, enabling the continuous improvement of organizational processes related to Anti-Corruption and Anti-Bribery.

### 4.2. Prohibition of corruption, bribery, and other wrongful acts

The Extreme Group encourages its entire relationship chain to share the highest standards of integrity and ethical conduct, always performing its activities in compliance with all laws and regulations in force, in particular the provisions of Law 12,846/2013 ("Anti-Corruption Law") and Decree 11,129/2022 (which regulates that law).

Any act of corruption, bribery, or undue advantage in institutional and commercial relations with private agents is strictly prohibited, as ethics and integrity are non-negotiable values and apply to all situations and relationships. In these interactions, both active corruptive behaviors (promising, offering, or providing undue advantages to third parties) and passive corruptive behaviors (demanding, accepting promises, or receiving undue advantages from third parties) are strictly prohibited.

Acts of corruption and bribery should be understood as any conduct or decision that involves promising, offering, authorizing, or giving an undue advantage to a public or private agent with the aim of inducing or influencing them to make decisions (or refrain from making them) that favor the party providing those undue advantages (or that benefit third parties), or that are contrary to the laws and other regulations applicable to the case, including internal policies and norms that govern the organization in which the beneficiary operates. In other words, for a corrupt act to occur, it is not necessarily required for the recipient of the undue advantage to engage in or refrain from engaging in conduct in favor of the party granting the undue advantage.

Furthermore, an undue advantage should be understood as any benefit that serves as "payment" in exchange for some act (or omission), or over which the public or private agent has influence or that violates laws and other regulations applicable to the case, including internal policies and norms that govern the organization in which the beneficiary of that advantage operates.

Undue advantage is often offered not only as direct cash payment or financial transactions but also in other more subtle or indirect ways, such as gifts, entertainment expenses, job opportunities for family and friends, fronting as service providers, covering expenses (such as travel, personal bills, courses, or others), donations and sponsorships, or any other forms of gain, benefit, or privilege granted in exchange for the realization of sales, preferential treatment, illegal acts or omissions, or any conduct that favors private interests and harms public administration, fair competition, or the interests and rights of society.

The Extreme Group repudiates any unethical practice and always endeavors to act in the most absolute respect and compliance with all its legal obligations and rules of competition, procurement processes, bidding, and contracts, whether in the public sector, private sector, or third sector, as well as in relation to the power of supervision or investigation by the Public Administration. In this sense, all Extreme Group contracts, with Government or private entities, should have Anti-Corruption Clauses, in which all parties are committed to the guidelines of this Policy and the Anti-Corruption and Anti-Bribery Management System.

### 4.3. Competition, Bidding, and Agreements with the Government

Extreme Group does not practice, encourage, or allow any activity that results in damage of any kind to the Government, domestic or foreign, especially in bids, competitions, and agreements entered into by the Company, through its employees or third parties.

Thus, employees, at any hierarchical level, and other third parties representing the Extreme Group may not practice acts of corruption and bribery and the like against the Government, such as:

- Promising, offering, authorizing, or giving an undue advantage to a government agent or to people related to him/her, through collaborators or third parties, with the purpose of obtaining an advantage or benefit in competitions, bids, and agreements with the Government, domestic or, foreign;
- Improperly prevent, manipulate, or defraud any act or phase of a bidding process, public agreement, or any other related act;
- Driving away or seeking to drive away competitors from bidding in a fraudulent manner by offering undue agreements and advantages;
- Request, accept a promise, or receive any privileged treatment;
- Manipulate or unduly obtain the economic-financial balance of the agreements, by means of fraud, covenants, partnerships, or other damaging acts;
- Participate in bids where clauses or conditions are compromised, restrict or frustrate their competitive character;

- Acting or trying to omit to aim at an unjustified delay in the execution of an agreement or covenant entered into with the Government;
- Participate in bidding processes that dispense bidding beyond the hypotheses foreseen by law;
- A breach or allow breach of confidentiality of the proposal submitted in a bidding procedure with the Government.

Even if no corruptive intent exists, in the conduct of business and interests of Extreme Group, under no circumstances employees or third parties should promise, offer or give money or any other undue advantage to any government agent or individuals and companies related to it.

Also, the guidelines set forth in this Policy must also be complied with in direct hiring (without bidding) with the domestic or foreign Government, and in private bids, since ethical behavior and transparency in all business practices are non-negotiable values.

#### 4.4. Payments to the Public Administration

Under no circumstances will be allowed payments to the Public Administration made in accounts of individuals, in cash, or payments not provided for by law or official regulation ( such as taxes, fees, duties, agreements, or others).

All payments to the domestic or foreign Government, such as the payment of taxes, fees, and other charges, must comply with specific regulations and occur through official and regulated transactions, such as the issuance of official forms or indications of bank accounts owned by the recipient agency or entity. Furthermore, they must be duly proven and accounted for in the Company's accounting books and records.

It is also prohibited that employees, third parties, or representatives of the Extreme Group make "facilitation payments" or "payments for routine acts", which are payments intended for government agents to influence, expedite, initiate, accelerate, hinder, or ignore official acts, processes, procedures, or government activities.

#### 4.5. Inspections or investigations conducted by agencies and entities of the Public Administration

Agencies and entities of the Domestic or Foreign Government have "police powers" that authorize them, when based on existing rules and in cases of necessity, to conduct inspections and/or investigations to verify nonconformities or illegalities.

The inspections may occur for different natures, such as labor and employment relations, tax, and customs issues, as a result of operating licenses and permits, among other reasons. The investigations, on the other hand, may be conducted by domestic control agencies (such as controllerships, office of internal affairs and audits) or external control agencies (such as the public ministry, civil or federal judiciary police) of the Government.

In cases where inspection or investigation acts occur and require the participation or cooperation of the Extreme Group, this information should be immediately given to the senior management of the Company, especially through the leadership. It is also important to request functional documents and other data that government agents can provide on the inspection or investigation, such as warrants, and notices of violation, among others.

Never, employees or third parties acting on behalf or for the benefit of the Extreme Group offer undue advantages or engage in conduct that may hinder or hamper inspections or investigations conducted by agencies or entities of domestic or foreign Public Administration. Decisions and related technical-legal issues will be treated and resolved by the company's top management, with the support of specialized consultants and advisors.

## 4.6. Relationship with Public Officials or Politically Exposed Persons (PEP)

Besides the care in the relations with government agents, care must also be taken in the relationship with Politically Exposed Persons (PEP).

The institutional relationships of Extreme Group with Public Officials or Politically Exposed Persons can occur through its employees or third parties representing the company in various ways, such as:

- In the issuance of permits, licenses, approvals, and regularity certificates;
- In the inspection and regulation of agencies and entities that may be pertinent;
- In the payment of charges (taxes, fees, contributions, fines, or others);
- In the conduction and follow-up of administrative or judicial processes;
- In biddings or agreements (pre-sale, sale, and resale of goods and equipment, service provision, agreement, partnership, or others);
- In whatever else may be relevant.

Face-to-face meetings, remote meetings, or video conferences with Public Officials or Politically Exposed Persons should preferably involve the participation of, at least, 2 (two) employees or representatives of Extreme Group, as appropriate.

It must also always be conducted in transparent, objective, and professional language. A language that can be misinterpreted must be expressly avoided or interrupted.

All interactions (whether in person or remote) should preferably be scheduled in advance with the government agents and properly documented through corporate access (email, calendar, etc.). Furthermore, remote communication should also preferably be held via corporate tools (such as corporate email). Thus, the use of informal tools (such as WhatsApp) should not be prioritized.

Also, in in-person meetings, by teleconference or videoconference with government agents, whether for institutional or commercial negotiations, all discussions and negotiations must be preferably formalized and documented by means of minutes of the meeting with the subject dealt with, date, place, time, names and functions/positions of the attendees.

In the case where an employee or third party of Extreme Group has any bond of friendship, close, parent, business relationship, partnership, or any other nature with a government agent or PEP, he/she must immediately communicate it to the Compliance area of Extreme Group, by e-mail or through the "Nossa Linha Ética" channel, which will analyze the situation with the Ethics and Compliance Committee in order for preventive and mitigating measures to be taken, if necessary.

This applies to cases where any interaction with a government agent or Politically Exposed Person (PEP) may breach this Policy, the Code of Ethics and Conduct for Employees, the Code of Ethics and Conduct for Third Parties, or any of the policies and procedures of the Programa Nossa Ética, in which it is necessary to communicate the situation to the Compliance area of Extreme Group, by e-mail or through the Nossa Linha Ética channel.

To learn more about the guidelines for the relationship with public officials or Politically Exposed Persons (PEP), please refer to the Policy on Commercial and Institutional Relationship with the Public Authorities.

## 4.7. Hiring of Public Officials, Former Government Agents or Related Persons

On occasions when public officials, former public officials, or persons related to them participate in selection processes for positions as employees or as third parties (such as service providers or partners), it is necessary to observe the guidelines of this Policy and the Conflict-of-Interest Prevention Policy, as well as the Due Diligence procedure, which can be accessed through the EDS Portal.

## 4.8. Gifts, presents, hospitality and other corporate courtesies

As already mentioned, corruptive acts may occur through undue advantages arising from cash payments or financial transactions, but also in other more subtle or indirect ways, such as gifts, entertainment expenses, travel expenses, personal accounts, courses, or events.

Such acts are often used to induce or influence public or private agents to make decisions (or not to make them) in favor of the person who provided them with the advantages. But it is also possible that advantages, although apparently lawful, are not in compliance with the laws and other norms that apply to the case, including internal policies and rules that regulate the organization in which the beneficiary works.

On the other hand, gifts, hospitality, and other corporate courtesies may be legitimate, if they occur as a strategy to advertise products and services or as a business relationship and do not appear or configure an undue advantage.

Thus, gifts, presents, hospitalities, and other corporate courtesies shall never be granted or received by employees or third parties acting on behalf or in representation of Extreme Group, if they have the intention or condition to induce or influence any relationship with government or private agents.

Gifts, meals, and other corporate courtesies given or received by Extreme Group may only occur if in accordance with this Policy, the Code of Ethics and Conduct for employees, the Code of Ethics and Conduct for Third Parties, and the other Policies and Procedures of the “Programa Nossa Ética” or formally approved by the Ethics and Compliance Committee.

For further information, please also refer to the Policy on Gifts, Presents, Hospitality, and Corporate Courtesies, which can be accessed on the EDS Portal.

## 4.9. Donations and Sponsorships

Although not embraced by the Extreme Group, donations and sponsorships may be legitimate and represent the interests of the Company. On the other hand, corruptive acts may also occur through donations and sponsorships, especially when they involve undue advantage to government or private agents, or even, to people related to them.

Thus, donations and sponsorships shall never be granted or received by employees or third parties acting on behalf or representation of the Extreme Group, if they have the intention or condition to induce or influence any relationship with government or private agent, or if they breach the legislation or domestic and foreign rules applicable to grantors and recipients.

It must be in accordance with this Policy, with the Code of Ethics and Conduct of employees, with the Code of Ethics and Conduct of Third Parties, and with the other Policies and Procedures of the “Programa Nossa Ética” or formally approved by the Ethics and Compliance Committee.

For further information, see also the Donations and Sponsorship Policy, which can be accessed on the EDS Portal.

## 4.10. Relationship with Private Agents (Private Sector and Third Sector)

Employees and third parties who represent or act on behalf of the Extreme Group may also relate to Private Agents, which are people who exercise a function or activity in the private sector or third sector, domestic or foreign, even if unpaid or temporary, which is not configured as a government agent. Examples are employees, managers, and representatives of suppliers, service providers, business or prospecting partners, business assembly partners, competitors, and clients from the private or third sectors.

In these relationships, the granting or receiving of undue advantages can also happen, that is, corruptive conduct can be active (promising, offering, or giving undue advantages to third parties) or passive (demanding, accepting a promise, or receiving undue advantages from third parties). Therefore, all the precautions and measures to prevent and mitigate the risks of corruptive acts mentioned above must also be applied in the relationship with private agents.

The payments made by the Extreme Group, its advances, or releases, should not be conditional on the exchange of undue advantages, and should only be authorized upon proof of supply of purchased products or services previously contracted.

Additionally, preventive and detective controls such as segregation of duties and approval levels must be implemented in the contracting relationships with third parties and in the approval of payments (for example, the person who negotiated the contracting cannot approve or determine the payment).

Also, payments of any kind must be made exclusively through bank transactions, destined to an account in the name of the individual or legal entity previously contracted, and upon issuance of the respective invoice or payment receipt. Payments in bank accounts in the name of third parties alien to the contractual relationship with the Extreme Group or in a country different from the contracting or service provision must be previously evaluated by the Compliance area and the financial department.

## 4.11. Prohibition of other wrongful acts and misconduct

The Extreme Group repudiates practices that cause damage to the government, customers, third parties and partners, and society in general. The Company does not tolerate any attempt or facilitation to commit fraud that may affect assets and financial health, accounting, and assets of the Company, such as theft, misappropriation, sabotage, and waste.

Fraud is any intentional action aimed at obtaining irregular advantages. This intentional action is usually committed through breaking rules or trust, omission or action in bad faith, and abuses of power. We can cite as examples of fraud and, therefore, conduct repudiated by Extreme Group:

- Manipulating information or systems to benefit oneself or others;
- Take advantage of strategic and confidential information for personal benefit or for the benefit of others, or to harm other people and companies;
- Inserting personal or irregular (unauthorized or overpriced) expenses into company accounts payable or claims for reimbursement;
- Omitting, tampering with, or falsifying documents and records from accounting or operational systems;
- Misappropriate assets and valuables of Extreme Group, partners, or customers;
- Manipulate results and accounting-financial information, aiming to expose positive indicators or hide negative results;
- Present a false or adulterated medical leave or absence certificate;
- Using the access credentials of colleagues or third parties, or lending your credentials to colleagues, third parties, or unauthorized persons (system logins and passwords, badges, etc.);
- Consciously promote or authorize the receipt or delivery of products and services outside the specification described on the invoice or order;
- Promote or authorize payments for products and services that are known in advance not to have been delivered;
- Using for private purposes or purposely wasting the company's assets and property;
- Among other illegal conduct or irregularities that are not in line with the values and principles of the Extreme Group.

The Extreme Group also repudiates any attempt or facilitation of fraud against the government. Examples of these practices are evasion of taxes and social security obligations, smuggling or embezzlement, and money laundering. The Company does not tolerate any criminal conduct such as laundering of assets, trafficking in drugs, people, or weapons, financing and practice of terrorism, and any other criminal conduct. The Extreme Group expects everyone to act on its behalf or for its benefit to ensure that our products and services, as well as our brand and reputation, are not used for wrongful purposes.

Moreover, free, and healthy competition is essential. Therefore, we always endeavor to work for the existence of an ethical environment in our business segments. Thus, our employees and third parties cannot use anti-competitive practices such as spying, sabotage, or obtaining confidential strategic information from competitors (such as marketing strategy, proposals, and cost and pricing sheets), or deliberately act to damage the image of our competitors. For more information, please access the Policy on Protection of Free Competition, which can be accessed through the EDS Portal.

## 4.12. Compliance Area

Extreme Group's Compliance Area is responsible for the management, monitoring, enforcing, and updating this Policy, under the supervision of the Ethics and Compliance Committee.

The Compliance Officer has enough necessary responsibility, independence, and authority to exercise its duties.

## 4.13. Engagement of Extreme Group Leadership

The Top Management and other leadership must act with commitment and always demonstrate performance with ethics and integrity. The leaders of the strategic, tactical, and operational areas of the company must guide their teams, including the arrival of new members, about the Code of Conduct, this Policy, and ethical issues. Furthermore, they must always be available to answer questions and engage employees and third parties with whom they have a relationship to comply with these standards. Finally, they must never cover up or ignore situations and problems of an ethical nature or violations of the same, nor reprimand or pressure an employee or third party for making a report or contributing to an internal investigation.

## 4.14. Acceptance of the Policy

After approval and throughout its validity, this Policy will be communicated and published to stakeholders.

Therefore, all parties should seek knowledge, adherence, and faithful compliance with the proposed provisions, as well as update information in case of doubts or revisions.

## 4.15. Nossa Linha Ética

Nossa Linha Ética channel is a totally confidential and anonymous means offered by the Extreme Group so that our internal and external public can share eventual doubts, suggestions, complaints, or suspicions of a violation of our Code of Conduct, to the other internal policies and norms related to the "Programa Nossa Ética" or to the current legislation, with the guarantee of no reprisal or retaliation.

The channel is managed externally by a specialized company, ensuring confidentiality, security, and independence. Please use the communication methods available in the [POL-0001.1\\_Code of Ethics and Conduct](#).

## 4.16. Disciplinary Measures

In case of violation of the guidelines defined in this policy and/or other procedures of the SGAS, appropriate measures according to the type of contract established will be taken.

## 5. Attachment

Not applicable.

[Click here to view the Revision History](#)