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|                  | Title:<br>Anti-Corruption and Anti-Bribery Policy                             |                                                                                                                                    |                                               |
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## 1.PURPOSE

Establish YSSY's commitment in all its operations and units to comply with anti-corruption practices and the laws applicable to its business, with its own and third party compliance requirements, and with Anti-Bribery Management System requirements, ensuring the highest standards of ethics and integrity.

This policy should be read and enforced in conjunction with the (Code of Ethics and Conduct, 2024).

## **2. ENFORCEMENT**

This policy applicable to board members, CEO, other officers, employees, and business partners (customers, consortium, suppliers third-party service providers) in all its internal and external relationships.

## **3. PARTNERS AND DIRECTORS' COMMITMENTS**

YSSY partners and directors state their commitment to:

- Compliance with anti-corruption and anti-bribery laws, decrees, and rules, especially, but not limited to: Anti-Corruption Law (LAW. 12.846, OF AUGUST 1, 2013), (DECREE. 11.129, OF JULY 11, 2022), Money Laundering Law (LAW. 12.683, OF JULY 9, 2012.), Competition Law (LAW. 12.529, OF NOVEMBER 30, 2011.), Bidding Law (LAW. 8.666, OF JUNE 21, 1993), New Law on Bidding and Administrative Contracts (LAW. 14,133, OF APRIL 1, 2021) and the requirements of ISO 37001:2017 - Anti-Bribery Management System.
- Prohibition and zero tolerance for corrupt, fraudulent, coercive, extortion, collusive and obstructive, active or passive practices, both nationally and transnationally.
- All employees at all levels, including directors and business partners, must comply with YSSY policies and processes while performing their activities and activities performed by third parties for their benefit.
- Ensure that the Compliance Officer has the competence, authority and independence, with direct access to Senior Management, and that their duties are communicated within and outside the organization.
- Encourage people to report in good faith to the relevant communication channels any questions regarding indications of misconduct, misrepresentation, conflict of interest whether by director, employee, public agent, or business partners without fear of retaliation.

- To make each person aware of the definite consequences of disciplinary measures for offering, promising, receiving, enabling, paying, authorizing, or providing kickbacks, bribery, corruption, and money laundering.
- Investigate with confidentiality, independence, and impartiality any reports of suspicions or violations.
- Implement, maintain, and continually improve a management system capable of preventing, detecting, and responding to compliance and integrity objectives.

#### **4. GUIDELINES**

YSSY enforces corporate governance, ensuring prevention, detection, and reaction measures to fight illicit practices, integrating into its processes routines and controls to ensure compliance with legal, regulatory, contractual requirements and voluntary commitments, avoiding conflicts of interest and maintaining integrity in all its relationships.

##### **4.1. Conflict of Interest**

Every employee must act loyally and promptly inform his / her superior of any situation in which his/ her personal or related person's interest may conflict with YSSY's interests. Conflicts of interest may arise specifically in relationships with suppliers, customers, identified competitors and any organization or person associated with YSSY

Employees must avoid the intentional occurrence of conflict of interest and conflict of interest situation by not participating in any analysis, meeting, or decision regarding processes in which their personal or related person's interest may be involved.

##### **4.2. Promotional Gifts, Gifts and Hospitality**

Gifts, gifts and hospitality, whether given or received, cannot have the possibility of being perceived as a bribe, payment, influence and other undue advantages. Gifts and Presents can be offered and received, as long as they do not prohibited by law, according to the rules below:

- Gifts: promotional/institutional items are gifts (which carry the offeror's institutional brand), for example: pens, mousepad, flash drives, notebooks, mugs, notebook covers, that is, regularly these items have symbolic value.
- Gifts: gifts are understood to be items that do not carry the brand institutional, but which are exchanged on commemorative dates such as Christmas, Women's Day, Festivities, among other commemorative milestones in Brazilian culture, as well as thank-you gifts.

These Gifts must be limited to the amount of R\$ 500.00 (five hundred reais) and up to twice a year. The gifts directed in the form of thanks to the Yssy's suppliers/strategic partners, may have an exception in their value, provided that they are approved by the Director or Superintendent of the area, Chief Executive Officer and the Board of Directors, concurrently, and provided that it does not represent a conflict of interest in relation to the business of the parties involved. obtaining the approvals with the above-described authority and positions must be carried out by the area requesting the present, forwarding later to Compliance for formalization and registration of evidence.

It is prohibited to give or receive gifts in cash, transfer bank transfer, checks, gift card, travel ticket, even if are below the value defined by this policy.

Yssy prohibits the offering of gifts of any value, goods or services to a public official or agent, their family members or equivalent, either directly or by third parties, as well as his/hers receive. Gifts are authorized as long as they are not prohibited by Law or the Institution's Code of Ethics.

**Gifts and gifts over R\$500.00 (five hundred reais) offered and received by customers, partners, suppliers and employees, must be registered with the Compliance area by email: [compliance@yssy.com.br](mailto:compliance@yssy.com.br).**

- **Prizes and Raffle from suppliers / partners:** it is allowed to participate in a scoring program and/or raffle provided by suppliers or business partners. All received prizes must be informed to Compliance.
- **Hospitality during project execution:** Travel, lodging, meals, and other forms of travel should be limited to those provided in the service provision contract.

- **Meal expenses during institutional representation activities:** Meal spending limits will follow YSSY's Refund Policy, and accountability must be linked and traceable to the institutional and business agenda accessed by Compliance.
- **Costs related to negotiation and / or sales promotion:** Payment of dinner or participation in a social event, when permitted by law, mainly, but not limited to, representatives of public institutions, must be approved by the Compliance Officer and registered as to their nature, place, the person receiving it, time of offer and value, maintaining the traceability provided for in the Management System.
- **Third-Party Sponsored Events, Training and / or Courses:** Any offer made to an YSSY employee by a partner, supplier, customer or third party must report to the Compliance area to assess legitimacy with YSSY's business and operating objectives.

#### 4.3. Sponsorships and Donations.

Donations and sponsorships can not be committed or strated without due analysis and express approval from the Compliance area and should not be continued with the workflow without full accomplishment with Compliance area recommendations.

Donations and sponsorships by YSSY, when and if they occur, should be made in response to written, transparent, controlled requests and can only be made to reputable legal entities, properly regulated institutions, and bodies. Both must be verified and approved by the Compliance Officer with proper records and accountability for full traceability to the beneficiary and preceded by due diligence.

Due Diligence is due in product supplier that will be donations and sponsorships, always following the full supply procedure.

Donations should never be made for the purpose of influencing decisions or being linked to opportunities and bidding and / or hiring of YSSY services.

##### 4.3.1. YSSY prohibits:

- YSSY prohibits any political funding in the form of payments or services to political parties, mandate holders or candidates for such mandates.

- YSSY prohibits bonus payments or the provision of any advantage to public officials or government authorities to expedite routine services or administrative actions; and
- Donations of goods, services, machinery, and equipment for the use in and execution of routine activities or activities under the responsibility of the public official are prohibited.

#### **4.3.2. YSSY allows:**

- Offering free goods and services to the public agency in institutional way, as long as the correct way is aligned with the legal form of effecting the donation, due to the different regional laws – see th (News Donation to Public Agencies, 2023) e. The donations must be connected with the incentive to digitization, innovation and local, regional and/or national connectivity, or even with the Mission and Principles of Yssy.
- Donations and humanitarian actions, such as support and care for homeless people, underprivileged minors, nursing homes, the disabled and / or mentally ill, education and culture, as well as sponsorship of events when income is earmarked for charitable purposes can be made when motivated by legitimate charitable purposes and should be made to charitable organization / institution / agency with charitable mission or legitimate functions.
- Sponsorships for events for the purpose of disseminating methodologies, technologies, project launches, studies, research, institutional brand reinforcement, education, may be made upon written request with the possibility of evidencing / confirming the sponsored event through evidence, invitations, photos, videos, list of participants (when possible), guests, and shall allow complete accounting traceability. The Compliance Officer must approve any and all sponsorship regardless of the amount.

#### **4.4. Acts Against Public Administration**

YSSY may be legally punished for acts performed by employees, partners, and partners representing it in its interest or for its benefit against the national or foreign public administration, so it is strictly forbidden to:

- Promise, offer or give, whether directly or indirectly, an improper advantage to a public agent or a related third party, to obtain licenses, authorization, permits or to submit to supervision.
- Finance, fund, sponsor or in any way subsidize the practice of unlawful acts.
- Fraud public bid or contract arising therefrom.
- Obtain an undue advantage or benefit, fraudulently from modifications or extensions of contracts with the public administration without authorization by law, in the call for public bidding or in the respective contractual instruments.
- Manipulate or defraud the economic and financial balance of public administration contracts.

#### **4.5. Corruption and Illicit Payments**

YSSY does not tolerate corruption of any kind including, but not limited to, accepting, or offering money for improper business advantage over public officials or representatives of public institutions or third parties linked to public officials.

The involvement of any employee in activities that involve the laundering of resources arising from any criminal activity is strictly forbidden, and before establishing business relationships with third parties, the results of due diligence should be evaluated in order to know their reputation and legitimacy of their activities.

#### **4.6. Competition**

YSSY watches over and encourages fair competition practices. Therefore, all employees are expected to act in accordance with the legally established parameters against any restriction of competition.

- In associative or non-associative activity, exchange of sensitive information and agreements and conduct that is intended or likely to impede or restrict competition is prohibited, including formal and informal agreements that may:



- Frustrate or defraud by adjustment, combination or otherwise the competitive nature of public or private bidding.
- Prevent, disrupt, or defraud any public or private bidding process.
- Remove or seek to remove the bidder by fraud or by offering advantage of any kind.
- Exchange or enable the exchange of commercially or competitively sensitive information with a competitor, contemplating, but not limited to, all those existing on paper or electronically (text, spreadsheet, graphic or image) referring to: Prices, profit margins, price readjustments, disaggregated market shares and any data that may provide indirect market share (disaggregated sales, production capacity, idle capacity and other related estimates), investments and expansion plans, costs, strategic planning, future procurement plans, marketing strategies, details of operating regions, trading conditions, customers and guaranteed discounts, suppliers, terms of contracts, technologies employed or under development, number of employees, training and their salaries, physical capital efficiency, acquisition and merger plans, business secrets, intellectual property asset specifications, or any variable that constitutes all or part of the company's know-how, including non-public information about trademarks, patents, and research and development.

## **4.7. Due Diligence**

### **4.7.1. Personnel**

For positions and positions with greater exposure to compliance risks, YSSY maintains procedures and reserves the right to conduct due diligence in a reasonable and proportionate manner prior to hiring and also to promote employees for such functions and positions.

#### **4.7.1.1 Politically Exposed Person (PEP)**

PEPs are Politically Exposed Persons who hold or have held relevant public office for the past five years in Brazil or abroad or have such conditions in family members on the direct line up to 1st degree – parents and children, as well as spouses,



partners, and stepchildren, as well as representatives – through a public or private power of attorney, guardian, or curator – or people in their close relationship.

The hiring of Politically Exposed Persons or suppliers or service providers who have PEP in their staff must be preceded by due diligence and approval by the Compliance Officer.

Employees who have relationships with Politically Exposed Persons (PEPs) must notify their manager and/or Compliance area about the nature of the relationship and the position that the acquaintance holds.

#### **4.7.1.2 Suppliers, Partners and Third Parties**

As a result of the compliance risk analysis carried out by Yssy, suppliers and third parties that offer greater exposure to risks go through a Due Diligence process, with pre-established management criteria. All legal contracts must have an anti-corruption clause, and it is the responsibility of each area involved in the contracting process to ensure that this clause is included in all contracts, and that the contractor is fully aware of it.

If it is impossible to include the anti-corruption clause, the partner must express knowledge about the Compliance program, as well as Yssy's Code of Conduct and Anti-Corruption Policy

#### **4.7.2 Consolidation, Acquisition and Corporate Reorganization.**

YSSY undertakes to perform due diligence procedures prior to any consolidation, acquisition or corporate reorganization procedure in order to ascertain whether the other company, partners or officers have been or are involved in acts adversely affecting the national or foreign public administration and have vulnerabilities that pose a risk to integrity.

#### **4.7.3 Consortium**

The consortium, when allowed and required for certain bids, is performed solely for the composition of technical and operational capacity and sharing of financial risks due to the necessary contributions throughout the execution.

Due diligence procedures are applied prior to any consortium procedure, in the position of leader or not, to verify whether the other company, and / or its partners or officers, have been or are involved in acts adversely affecting the national or

foreign public administration, and if they have vulnerabilities that pose risks to integrity.

#### **4.8 Accounting and financial statements.**

YSSY respects and complies with applicable law, rules, and accounting principles, so YSSY's financial statements must be accurate, complete, and truthful.

All financial and accounting transactions must be properly approved, recorded, and supported by supporting documentation.

Inappropriate, fictitious, ambiguous, or fraudulent accounting entries that may conceal or otherwise obscure illegal payments are not permitted.

Each manager and / or person responsible for a cost center must be able to justify at any time the actual origin and employment of any amount by their request and / or approval, including amounts allocated in provisional project accounts.

All amounts paid or received must be fully and accurately described in the contract documents and entered in the accounting records.

Payment methods that have as their object or effect the concealment of the identity of the payer or payee are prohibited.

All contracts with commercial intermediaries must be previously authorized by the Compliance Officer.

### **5 TRAINING**

In order to foster a culture of compliance, YSSY has a Compliance and Anti-Corruption and (Code of Ethics and Conduct, 2024) awareness and training program for its employees.

### **6 VIOLATION OF COMPLIANCE AND ANTI-CORRUPTION POLICY**

Violation of the Code of Conduct or this Anti-Corruption and Anti-Bribery Policy by a single employee, third party, partner or supplier may damage reputation, besides causing financial losses.

Violations of these Policies must be reported immediately to the Ethics Channel and will be dealt with rigorously and with the applicable sanctions.

No employee will be exempt from disciplinary sanctions, regardless of their position in the company, if they violate or are involved in the violation.

Under no circumstances shall an employee, regardless of their position, and/ or business partner, suffer retaliation, discrimination, or disciplinary action for reporting in good faith a violation or suspected violation of this Policy and the Code of Conduct, and / or for refusing to participate in violations, even if such refusal could result in the loss of a business to the organization.

## 6.1 Disciplinary Measures

The investigation or internal audit process will generate conclusions, and the Compliance Function will be responsible for recommending disciplinary measures, which will be applied by the HR and / or direct manager of the employee, subject to the guidelines of the Legal Department, to prevent moral damages.

Violation of the Code of Conduct or this Anti-Corruption and Anti-Bribery Policy by a single employee, third party, partner or supplier may cause damage reputation, besides causing financial losses.

**Violation by employees:** Depending on the extent and impact of a violation on Yssy intern policy and Compliance System, the following disciplinary measures may apply: warning, suspension, motivated dismissal, compensation for damages and criminal prosecution.

**Violation by Business Partners:** YSSY will take reasonable and necessary measures to terminate the relationship with the business partner in the event of a bribe on its behalf and / or for the benefit of the partner in connection with the transaction, activity, project, or relevant relationship, in addition to adopting the contractual and legally applicable punitive measures, including, as the case may be, communication with the competent authorities.

## 7 ETHICS CHANNEL

YSSY has a confidential channel managed exclusively by an independent and specialized company, which guarantees anonymous reporting if whistleblower so wishes, which is available to employees, third parties, partners, suppliers and other

parties who interact with the company, which is intended for the communication of any violation or suspected violation of its Code of Ethics and Conduct, Anti-Corruption/ Anti-Bribery Policy, the Anti-Bribery Management System, or to report weaknesses or request clarification and guidance if confronted with a concern or situation that may involve bribery.

Confidentiality and protection of those who report, and those involved or mentioned in the report, are assured from the time of receipt to final decision after review and investigation.

Reporting to the Ethics Channel can be formalized on its own platform on the internet, by telephone (toll free) or by email, as follows:

- **Ethics Channel on internet:** <https://aloetica.com.br/yssy>
- **Ethics Channel E-mail:** [grupoyssy@aloetica.com.br](mailto:grupoyssy@aloetica.com.br)

For questions and clarifications regarding the YSSY Code of Conduct and Ethics, Policies and/ or acts related to these topics, the YSSY Compliance area may be contacted in person or by email [compliance@yssy.com.br](mailto:compliance@yssy.com.br).

## 8 CONSIDERATIONS

This document is based on the Code of Ethics and Conduct of September 10, 2019, elaborated by Júlia B. C. Kayat, Compliance Lawyer. As well as in previous publications.

The following topics have been changed:

| Topic: | Changes:  |
|--------|-----------|
|        | No change |

## 9 REFERENCES

ABNT. (2017). ISO 37001:2016 – Anti-Bribery Management System.

Federal government . (July 11, 2022). DECREE No. 11,129, OF JULY 11, 2022. Regulates Law No. 12,846, of August 1, 2013, which provides for the administrative and civil liability of legal entities for the practice of acts against public administration, national or foreign.

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*Federal government. (November 30, 2011). LAW No. 12,529, OF NOVEMBER 30, 2011. Structures the Brazilian Antitrust System; deals with the prevention and repression of infractions against the economic order; amends Law No. 8,137, of December 27, 1990, Decree-Law No. 3,689, of October 3, 1941 – Code of Procedure Fr.*

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*Yssy & Co. (2025). Code of Ethics and Conduct.*

*Yssy & Co. (2023). Newsletter on Donations to Public Bodies.*

#### **YSSY & CO**

Yssy Tecnologia S.A.

Yssy Telecomunicações S.A.

Yssy Soluções S.A.

Yssy Serviços EIRELI

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