

**OXY QUÍMICA E METALÚRGICA  
LTDA**  
**Anti-Corruption Policy;**

**November/22**

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## 1. GOALS

The purpose of this document is to establish general guidelines on anti-corruption practices, contributing to comply with the requirements of existing anti-corruption legislation, in particular Brazilian Anti-Corruption Act No. 12,846/13 and Decree No. 8,420/15. This policy reasserts our commitment to the best practices of conduct and to fight corruption with integrity and the highest ethical standards. Oxy Química conducts its business in accordance with the ethical and moral standards established in its Code of Ethical Conduct, and does not tolerate any form of corruption or bribery.

## 2. INTENDED USERS

This anti-corruption policy applies to everyone who, directly or indirectly, has a relationship with Oxy Química (managers, employees, customers, suppliers). Oxy Química conducts its activities legally, with ethics, transparency, independence, integrity and regularity, to ensure company's reputation, credibility and image. This policy applies to all areas, shareholders, customers, suppliers, public agents and related people. These guidelines are examples of best practices and are not exhaustive.

## 3. RESPONSABILITIES

Senior management is responsible for approving this policy and its relevant updates, in addition to observe and ensure compliance with this policy. Support compliance and dissemination of policies that contribute to the integrity of Oxy Química.

## 4. REFERENCES

- ESG Policy Rev.0 from 10/15/22;
- Oxy Química Ethics and Conduct Code Rev.0 from 10.20.22;
- Law 12.846/13 – Named Anti-Corruption Law, it provides for administrative and civil liability of legal entities (companies) for the practice of acts of corruption against public administration, Brazilian or foreign, and complies with the international anti-corruption pact signed by Brazil;
- Decree No. 5,687/06: Brazilian federal decree promulgating the United Nations Convention against Corruption, adopted by the United Nations General Assembly of the United Nations in October 31, 2003 and signed by Brazil in December 9, 2003;

## 5. DEFINITIONS

**Public administration:** It is made up of State bodies, services and agents seeking to satisfy the needs of society. It is, therefore, the management of public interests

through the provision of public services, being divided into direct administration (Union, States, Federal District and Municipalities) and indirect administration (autonomous bodies, public trusts, state-owned companies, semipublic companies and any other kind of administrative decentralization).

**Public Agent:** Every person who exercises - even if temporarily or without remuneration, whether by election, appointment, designation, hiring, competition or any other form of bond - a mandate, assumes a position, job or role in the Municipality, State, Union, public bodies or in any public or government-controlled company (trusts, autonomous bodies, etc.).

**Employee:** All employees hired by Oxy Química, through fixed-term or indefinite employment, apprenticeship or internship agreements.

**Compliance:** It means complying with the rules imposed by legislation and regulations applicable to the business, the Code of Ethics and Conduct from Oxy Química e Metalúrgica Ltda, as well as policies and other corporate guidelines.

**Corruption:** Any action, direct or indirect, that implies a suggestion, offer, promise, concession (active corruption), request, demand, acceptance or receipt (passive corruption), of undue advantages, whether of financial nature or not (“things of value”), to a Public Agent, such as, but not limited to, bribery, kickbacks, influence peddling and favors, in exchange for an act or omission in carrying out acts inherent to their attributions, facilitating business, operations or activities, seeking benefits for themselves or third parties.

**Thing of Value:** Means money, gifts, gift certificates, travel, entertainment, job, meals and work offers, sponsorship of events, scholarships, support for research and charitable contributions, for the benefit of the Public Agent, their family members or an intermediary person, both individual or legal entities.

**Money laundering:** Economic-financial practices whose purpose is to disguise or conceal the illicit origin of certain financial resources or assets, so that such assets appear to have a lawful origin or, at least, the illicit origin is difficult to demonstrate or prove.

**Bribery or Kickback:** It is the means by which Corruption is practiced, involving the practice of promising, offering or paying to a Public Agent or professional of the private sector, any amount of money or other favors, so that this person starts behaving unethically in relation to his/her professional duties.

**Extortion:** It is the act of forcing someone to do something or not, by means of threat or violence, aiming to obtain undue advantage.

**Conflict of interests:** It occurs when, due to self-interest, an employee may be influenced to act against the company’s principles or interests, making an inappropriate decision or failing to fulfill some of their professional responsibilities.

**Third Party:** Anyone who is not an employee, such as suppliers, service providers, intermediary agents, business partners and contractors.

## **6. GUIDELINES**

Oxy Química rejects any form of direct or indirect, active or passive corruption, always seeking transparency in matters affecting its business and establishing mechanisms to avoid unnecessary risks to the organization. Thus, any practice carried out by its members, employees and third parties connected to actions that unduly favor people and characterize cases of corruption is prohibited, so that everyone must ensure that behaviors of this nature are not practiced under any circumstances.

### **6.1 Corruption**

Oxy Química prohibits its employees and all intermediaries, such as sales agents, distributors or commercial partners, from corruptly offer, promise, authorize or pay anything of value to a public official and his family members, a political party or one of his affiliates, or any candidate for political office, with intent to influencing them for the purpose of obtain or retain business or secure any kind of improper advantage.

### **6.2 Undue advantage:**

It is prohibited to offer undue advantages to a public agent, otherwise the Company will be seriously harmed, and the company, as well as the administrator and employee involved in such practice, could be subject to legal proceedings, serious civil and criminal penalties and administrative sanctions. We emphasize that people covered in this policy are prohibited from offering, promising, making, authorizing or providing (directly or indirectly through third parties) any improper advantage, payments, transfer of anything of value to a public agent.

### **6.3 Gifts and Promotional Gifts**

No gift, entertainment or hospitality may be received or given that is intended to influence any decision-making process, or give the impression that it is intended to do so. It is prohibited to promise or offer gifts or promotional gifts in exchange for improper favorable treatment seeking any kind of benefit from a public agent.

It is prohibited to offer gifts, entertainment or any other gratuity to public agents involved in a bidding process, especially those responsible for any decision (whether to award a contract or for the decision of an appeal). The receipt of a gift, entertainment or hospitality must be reported by the employee to the Compliance area, even if in accordance to the allowed amount. It should be noted that employees are expressly prohibited from receiving or offering

illegal items or money, in any form, during negotiations or situations related to business decisions.

#### **6.4 Meals, Travels and Entertainment**

It is prohibited to pay, promise and offer to pay entertainment (such as games and shows) expenses, to a public agent. It is prohibited to pay, promise and offer to pay travel and accommodation expenses, as well as allowances, to a public agent. People covered in this policy should not provide cash to a public agent to organize a travel.

#### **6.5 Third Parties**

Oxy Química conducts business only with third parties with unblemished reputation and integrity and who have been previously qualified. All commercial agreements must be entered into after a careful assessment of technical competence, taking into account integrity criteria, in addition to commercial interests and price, including the selection of business partners, suppliers or any other third party that may represent or that will act on behalf of Oxy Química.

#### **6.6 Donations and Contributions**

This policy exclusively authorizes charity, ethical and legal donations, which should be spontaneous and uncompromised acts, and cannot, therefore, generate any advantages or material counterpart. Regardless of the amount involved, any donation must be submitted and approved by the Senior Management from Oxy Química. Donations must be duly registered for auditing purposes.

It is prohibited to make any donation in exchange for favors, improper advantages or in order to influence, directly or indirectly, the decision of a public agent or government authority, even if the entity receiving the donation is a charitable institution. Oxy Química does not make any contribution or donation to political activities, political parties or individuals and legal entities connected to them.

#### **6.7 Participation in bidding and Interaction with the Government**

If Oxy Química participates in public bidding and agreements, including concessions and public-private partnerships, any conduct aimed at:

- (a) Frustrate, defraud, through adjustment, combination or by any other means, the competitive nature of a public bidding procedure;
- (b) Prevent, disrupt or deceive the conduct of a public bidding procedure;
- (c) Remove or seek to remove a bidder, by fraud or by offering an advantage of any kind;
- (d) Fraud public bidding or agreement arising from it;

(e) Create, fraudulently or irregularly, a legal entity to participate in a public bidding process or enter into an administrative agreement;

(f) Fraudulently obtain undue advantage or benefits from modifications or extensions of agreements entered into with the Public Administration or in the respective contractual agreement instruments; or,

(g) Manipulate or defraud the economic-financial balance of the agreements entered into with the public administration.

## **6.8 Accounting records**

Anti-corruption legislation requires faithful and accurate accounting of all payments made by companies, with the respective documentation relevant to the transactions. Failure in these processes can generate opportunities for fraud and deviations, in addition to give rise to civil and administrative liability for companies, as it indicates a conduct and the lack of control violating anti-corruption laws.

Law No. 12846/13 also requires keeping an internal system of accounting controls, thoroughly and accurately create and maintain books and records, fairly reflecting transactions involving assets sale and purchase. False, misleading or incomplete entries in these company books and records are prohibited. No fund or account, hidden or unrecorded, may be established for any purpose.

A system of accounting controls must be created and maintained ensuring that:

- Transactions are executed according to which is authorized by administrators.
- Transactions are recorded in order to enable the preparation of accurate financial statements and maintain liability to assets.
- And audit functions are properly conducted.

Accounting activities must always comply with current legislation. In addition, those responsible for these activities must ensure that the documents and accounting records, created by them or under their responsibility, are complete, accurate, honestly reflecting each transaction or expense, and generated in a timely manner and in accordance with applicable accounting rules and regulations. If there is a suspicion that any person is directly or indirectly manipulating the books and records or otherwise trying to conceal payments, the Compliance area must be immediately notified.

Oxy Química must have and maintain books, records and accounting accounts reflecting thoroughly, accurately and correctly its operations and financial transactions, as well as its equity status. Thus, all Oxy Química transactions/operations will be documented, approved and classified, enabling the correct description of the expense. Under no circumstances should false or misleading documents appear in the accounting books and records.

Use false documents, make inappropriate or fraudulent accounting entries and any other accounting procedure or artifice that may hide or cover up illegal payments is prohibited



## **6.9 Inspection of Government Bodies**

Oxy Química maintains an ethical and transparent relationship with government, regulatory and supervisory bodies. It is prohibited to hinder the investigation or inspection activity of public bodies, entities and agents, or to intervene in their operation, including within the scope of regulatory agencies and supervisory bodies of Brazilian National Financial System.

## **7. PENALTIES**

Any employee breaching this Policy will be subject to disciplinary action, including termination of employment agreement, in accordance with applicable laws. Agents, representatives, suppliers, consultants and other Business Partners or Third Parties who work with Oxy Química who breaches this Policy will be subject to the termination of their commercial relationship, as well as to any other remedies under the terms of the applicable law.

## **8. FINAL CONSIDERATIONS**

This policy must be read and complied with by all Oxy Química employees, and anyone who fails to comply with any of the provisions set forth herein will be subject to the sanctions provided for in the Code of Ethics, such as verbal and written warnings, suspension, dismissal with or without cause, in addition to bearing the legal consequences, when applicable. This policy applies to all officers and employees of Oxy Química, including commercial partners and third parties. Any verified violation must be communicated through the Ethics Channel created exclusively for reporting. All complaints, without exception, must always grant confidentiality and anonymity to the complainant.