

INTERNAL ANTI-CORRUPTION AND ANTI-BRIBERY POLICY



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1. OBJECTIVE

Complement the anti-corruption provisions provided for in the NEOORTHO Code of Conduct, the **purpose of this policy** is **to establish guidelines for the** relationship, interactions and external dialogues of the company's employees and administrators with **Public Agents and Third Parties**.

This Policy prohibits any and all practices of corruption in the public and private sectors.

2. SCOPE

The guidelines described are applicable to NEOORTHO, employees, executives, directors and shareholders, and to all third parties contracted as suppliers and service providers or acting on its behalf, interest ou benefit and other associations with companies of which NEOORTHO makes or becomes part, considering the conditions of validity of each of its contracts.

No employee, partner, service provider or supplier may claim, in any event, being unaware of the guidelines set forth herein.



3. DEFINITIONS

For a better understanding of this Policy, the terms below have the following definitions:

PUBLIC AGENT: Any individual, employee or not, of the direct, indirect or foundational administration of any of the Powers of the Federal, State, Federal District, Muncipal, Territory administration, of company incorporated into the public equity or of entity for whose establishment or funding, the public power has provided or provides more than fifty percent of the equity or of the annual revenue; anyone working for a service provider contracted or with agreement to deliver activity typical of the Public Administration; any officer of political party, their employees or anyone acting for or on behalf of a political party or candidate to public role; or any individual who, even if temporarily or without compensation, holds role, job or public function in or for Governmental Authority, state entities or diplomatic delegations from foreign country, as well as in legal entities controlled, directly or indirectly, by the public authorities of a foreign country or in international public organizations.

GOVERNMENT AUTHORITY: Every agency, department or entity of the direct, indirect or foundational administration of any of the Powers of the Federal, State, Federal District, Muncipal, Territory administration, of company incorporated into the public equity or of entity for whose establishment or funding, the public power has provided or provides more than fifty percent of the equity or of the annual revenue; as well as agencies, state entities or diplomatic delegations from foreign country, as well as in legal entities controlled, directly or indirectly, by the public authorities of a foreign country or in international public organizations.

ANTI-CORRUPTION LEGISLATION: Penal Code (Decree-Law no. 2848/1940), Administrative Improbity Act (Law no. 8429/1992), Tender Act (Law no. 8.666/1993), Money Laundering Act (Law no. 9613/1998), Defense of Competition Act (Law no. 12,529/2011),

Differentiated Public Contracting Act – RDC (Law no. 12,462/2011), Law of Conflicts of Interests (Law no. 12,813/2013), Anti-Corruption Act (Law no. 12,846/2013) and Federal Decree no. 8420/2015 (Anti-Corruption Law Regulation), with a view to the publication of Decree No. 11.129/2022, and others laws of similar nature that are applicable to NEOORTHO.

ANTITRUST LAW: Law no. 12,529/11, which structures the Brazilian Competition Defense System; on the prevention and repression of infractions against the economic order.

FACILITATION PAYMENT: Payment made to an individual, Public Agent or not, even if through middleman, to speed up or ensure the execution of an act under their responsibility, to which NEOORTHO has legal entitlement. Not included in this definition payments made through official means or channels and permitted in law, as long as not conflicting with dispositions of applicable anti-corruption laws.

MIDDLEMAN: All individuals or legal entities that are not the final destination of a given Facilitation Payment or Undue Advantage, or acting in such a way as to dissimulate or hide its nature, origin, location and/or final destination.

THIRD PARTY: Any individual or legal entity that is not an internal employee of the NEOORTHO or that is not part of the NEOORTHO group, contracted to assist in the delivery of activities or act on behalf, interest or benefit of the NEOORTHO, such as partners, associates, representatives, subcontractors, suppliers, consultants, service providers in general, among others.

UNDUE ADVANTAGE: Any property, tangible or intangible, including money and valuables, offered, promised or delivered for the purpose of influencing or rewarding, without legal provision, any act or omission of private or **PUBLIC AGENTS**.

3.1 GENERAL CONSIDERATIONS

Most laws that combat acts related to the practice of corruption do so with a view to protecting the integrity of the business environment, of spending of public resources and combat acts that harm society as a whole, require for characterization of the illicit act participation by a **PUBLIC AGENT** as recipient of an **UNDUE ADVANTAGE** that is promised, offered or delivered by a third-party interested in an action or omission thereof by **PUBLIC AGENT**.

Each employee is responsible for knowing and practicing the anti-corruption legislation of the country in which he/she is acting.

Notwithstanding, all forms of corruption - even those that do not involve PUBLIC AGENTS, and only private agents - are inappropriate and inconsistent with NEOORTHO values and are therefore absolutely forbidden.

Likewise, in conducting their own activities, NEOORTHO employees and contractors must prize for their ethics and transparency, delivering these with professionalism and always in the best interest of NEOORTHO, regardless of any advantage offered or demanded by other individuals.

Dignified, respectful and professional treatment should be imperative in all interactions and dialogues performed on behalf of NEOORTHO. Thus, even if requested by the respective line superior or any other employee of the company, or even in order to meet a specific performance requirement that results in the payment of bonuses, employees or **THIRD PARTY staff** must never act contrary to the guidelines contained in NEOORTHO's Code of Conduct, this Internal Policy and all other internal rules.

On learning of the occurrence or practice of conduct contrary to the provisions of this Internal Policy, contact the Open Channel, or any other communication channel made available by the company.

3.2. CHARACTERIZATION OF UNLAWFUL CONDUCT

Based on the laws in force and NEOORTHO's values and principles, this Internal Policy reiterates the prohibition FOR NEOORTHO, all its employees and third parties to promise, offer, receive, authorize, or give any **UNDUE ADVANTAGE** to individuals - Public Agent or not.

The undue advantage should always be evaluated from the perspective of the one to whom it is offered. An item may have no value to the one offering. However, for recipients, it may be extremely valuable and capable of influencing their actions and their ability to make decisions according to their responsibilities.

Whether the recipient of **UNDUE ADVANTAGE** has accepted it or not does not matter. The promise or offer, in themselves, contradict NEOORTHO's values and practices and is considered illegal. Thus, employees and **THIRD PARTIES** are prohibited from acting in this way, including through **MIDDLEMEN**.

Since company activities require interaction with various **PUBLIC AGENTS, GOVERNMENT AUTHORITIES** and other individuals and private companies, there are several situations where the risk of corruption may exist and employees should take precautions not to engage in unwanted acts. To facilitate understanding, four situations are presented below in which the risk of corruption is most likely to arise:

1. Promise, offer, give or authorize payment to any person in cash, gifts, products, services, reimbursements, or any other form of value transfer, either directly or indirectly through a Middleman. To avoid practicing prohibited acts, always consult the **Internal Policy on Gifts, Travel and Hospitality and the Supplier, Service Providers and Business Partner Relationship Policy**.
2. Conduct business with **PUBLIC AGENTS** or **GOVERNMENT AUTHORITIES**, such as contracting, establishing corporate or commercial shareholding interests, making investments, acquiring or providing products or services. Many of NEOORTHO's activities involve this type of situation. Always consult the Company's other internal policies to mitigate the risks in these situations. If the event of any doubt or need for guidance, please consult the Compliance area.
3. Hire third party or establish partnership with Third Party to carry out activities involving, or that may involve, the performance of this Third Party in the interest of NEOORTHO before **PUBLIC AGENTS** or **GOVERNMENT AUTHORITIES**.

Always consult the Supplier, Service Providers and Business Partner Relationship Policy on the topic.

4. Form partnerships, such as consortia or joint ventures, with companies without proper provision of the procedures for sharing NEOORTHO's values and principles for the partnership. The acts of consortia members and partners, within the framework of the activities of the partnership, can generate the responsibility for NEOORTHO and its employees and should also be the object of attention. In such cases, the risk of committing unlawful acts is high and, therefore, NEOORTHO employees should assess whether there is any conduct not in accordance with this Policy.

There are some elements that may arise in these situations that should serve as a warning to NEOORTHO employees, such as:

1. Payments to **PUBLIC AGENTS**, their relatives, **MIDDLEMEN**, legal entities in which they have shareholding interest or participation or to individuals or legal entities appointed by the **PUBLIC AGENT**;
2. Requests for payments to be made to the bank account of a third party who is unrelated to the contract or bank account in another country;
3. Requests for personal donations to election candidates, political parties or even non-profit institutions to secure or ensure future business (consult **NEOORTHO's Internal Policy on Donations and Sponsorship**);
4. Requests for payments to be made in kind rather than bank account deposit;
5. Requests for commissions or "success fees" of extraordinarily high values or amounts, or contrary to market practice, or simply disproportionate to the responsibilities of the Contracted Third Party or to the nature of the services provided;
6. Requests for advance payments or unusual pressure for payment processing, which depart from the common market practices;
7. Possibility of receiving or offering gifts that violate NEOORTHO's Internal Policy on Gifts, Travel and Hospitality;

8. Individual who insists on interacting with a given supplier or customer personally;
9. Decision-making for the approval of projects or contracts under atypical conditions or harmful to NEOORTHO's interests, whether due to costs, conditions or deadlines;
10. Preference or instruction for hiring of certain **THIRD PARTIES**, except where there is plausible technical or financial justification. In this case, the contract must be submitted in advance for assessment by the Board of Directors;
11. Attempt to prevent or avoid **THIRD PARTY** due diligence proceedings;
12. Non-observance of the usual **THIRD PARTY** hiring procedures;
13. Absence of documents or records in connection with meetings or decision-making;
14. Request or approval of invoice payments above the amounts expected contractually;
15. Refusal to include compliance and anti-corruption clauses in the contract;
16. Job placement request for relative of **PUBLIC AGENT**.

Whenever situations arise that contain these elements or that generate any mistrust about the integrity of the process being adopted, contact NEOORTHO's Compliance area before taking any action.

3.3. PAYMENT OF FACILITATION

NEOORTHO employees may encounter several situations in which there is a request for payments or advantages by **PUBLIC AGENTS** or may feel compelled to offer such an advantage to meet a deadline or expectation in the context of a project.

Such payments violate Brazilian law and are not in accordance with NEOORTHO's principles and values.

Therefore, **FACILITATION PAYMENTS** must not be carried out under any circumstances.

FACILITATION PAYMENTS should not be confused with any official or legally permitted urgency fees or charges, such as notary public or registry of commerce. If in doubt, consult the Compliance area of the Company in advance.

In the event of a request for a **FACILITATION PAYMENT** by **PUBLIC AGENT**, **MIDDLEMAN** or any other individual, whether in person, by e-mail, telephone, or any other means of communication, NEOORTHO or **THIRD-PARTY** employee must refuse to make said payment, advise the requesting party as to the prohibitions foreseen in NEOORTHO's internal policies and immediately inform the company Compliance area.



3.4 RECORD OF EXPENSES

All expenses incurred by NEOORTHO and its employees and all payments made must be duly registered and posted in the accounting books accurately and clearly. Payments made must not be hidden, entering them in inappropriate rubrics or omitting or dissimulating the occurrence by way of adulterated or fictitious documents. In addition, each employee's authority level must be respected, and transactions should only be carried out with the appropriate internal approvals. Thus, this Policy requires that every transaction receive the appropriate approvals, as provided for in **the Internal Authority Levels Policy**, and be correctly recorded and accounted for so that NEOORTHO's interests are protected.

4. RESPONSIBILITIES

It is the duty of all members of the NEOORTHO Executive Board, executives, company and third-party employees to know, have access to and understand this Policy, the Company's Bylaws and to know their respective obligations in relation to their deployment.

The company Compliance area and members of the Executive Board shall disclose this Policy to NEOORTHO's own and third-party executives and employees (including legal representatives) and ensure compliance with it.

All NEOORTHO employees are responsible for prevention, detection and reporting of bribery practices and all other forms of corruption. Everyone, including **third parties**, is required to avoid any activity that may lead to or suggest a violation of this Policy. It is worth reiterating that no employee should promise, offer, give, solicit, agree to receive or accept an undue advantage in exchange for favorable treatment, to influence a business outcome or to obtain any commercial advantage.



5. OTHER FORMS OF CORRUPTION

NEOORTHO does not compact with any kind of corruption in the broad sense of the term. Corruption for NEOORTHO is not limited to acts in relations with **PUBLIC AGENTS**, nor just the delivery, promise or offer of **UNDUE ADVANTAGE**. Corruption must be understood broadly, encompassing a range of illicit acts that harm the Public Administration, such as tender frauds, collusion with competitors to thwart competition in bids, the imposition of difficulties on the activities of investigation or supervision by **PUBLIC AGENTS** or **GOVERNAMENTAL AUTHORITIES**, money laundering, among others.

Consult the company Compliance area, if you are involved in procedures and interactions with **PUBLIC AGENTS** and have questions on how to act in these situations.



6. INSPECTIONS AND INVESTIGATIONS

In the context of inspection or investigation procedures performed by **PUBLIC AGENTS**, or private agents acting on behalf, interest or benefit of **GOVERNMENT AUTHORITIES**, employees and **THIRD PARTIES**, acting on behalf of NEOORTHO, must proceed in strict agreement with the **Internal Government Relations Policy** and, in doing so, must not act in any way that hinders or intervenes in the execution of the above-mentioned agents who are carrying out investigative or inspection activities.

Examples of authorities entitled to carry out such activities are the Internal Revenue Service, IBAMA and other state and municipal environmental agencies, Ministry of Labor and Employment, City Halls, among others.

Contacts with such agents in these situations should, whenever possible, be made with the presence of at least two NEOORTHO employees or a collaborator together with a **THIRD PARTY**. Requests made by such agents and documents submitted by NEOORTHO employees or Third Parties must be duly checked and registered with their respective board of directors in order for NEOORTHO to protect their interests in these situations.

That said, the accessibility of documents and information related to the interactions, contracts and provision of services to agencies or entities of the Public Power should be used as guidelines, in addition to compliance with the following precautions:

Performing acts to hinder or defraud investigative or supervising activities of public bodies, entities or agents, including, but not limited to, corruption of inspectors, managers or auditors for carrying out fraudulent inspections, evaluations and/or measures or for the recognition of the regularity of poorly performed or undelivered services is forbidden;

Perform the correct accounting, which shall be done in a complete and accurate manner;

Submit the information requested by the administration when monitoring the procedures;

Maintain internal records on the conduct of surveys **by PUBLIC AGENTS** and/or **GOVERNMENT AUTHORITIES**;

No supplier may claim, in any event, ignorance of the guidelines provided for herein.



7. COMMUNICATION

If any NEOORTHO employee is not sure of which correct attitude should be adopted in any given situation, he/she should obtain guidance from the company Compliance area/ integrity committee and Open Channel. In addition, if any employee detects a situation that contravenes the provisions of this Policy and/or the Anti-Corruption Legislation or has mere suspicion of attitude conflicting with this Policy and the applicable rules, he/she must communicate the fact, as soon as possible, to the Legal Advisory, using the communication channels made available by NEOORTHO.

Any employee or **THIRD PARTY** who, in good faith, reports suspicions or violations of this Policy or Anti-Corruption Legislation will be protected by the dispositions of **Denouncement Non-Retaliation Policy**.

In addition, it is worth mentioning that confidential treatment will be given to communications, maintaining the necessary secrecy for the best conduction of investigative work in the Compliance area/ integrity committee and Open Channel.



8. SANCTIONS

NEOORTHO's board member, executive or employee, including **THIRD PARTY**, who is not compliant with any of the provisions of this Internal Policy will be subject to the sanctions provided for in NEOORTHO's Code of Conduct, such as disciplinary measures, including contractual termination and the sanctions provided for in the Anti-Corruption Legislation, Labor and other applicable.

The Compliance area/ integrity committee and Open Channel, based on the investigations carried out, are responsible for recommending the sanctions and penalties provided for in the Code of Conduct, keeping document records of the nature of the identified non-compliances and any subsequent measures taken.



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