

2023

GRUPO  
**RAX**

**RAX**  
BRASIL  
DESEMBARÇO ADUANEIRO

**LEGRAX**  
CONSULTORIA E TREINAMENTO

# ANTI-BRIBERY POLICY



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Preparation: Compliance Department  
Approval: Board of Directors

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## 1. Objective.

The Anti-Corruption and Anti-Bribery Policy of the RAX GROUP aims to present the guidelines and the corporation's commitment to complying with all laws related to corruption and bribery prevention. All employees must fully adhere to this policy, including monitoring for the ongoing and complete compliance with these standards when conducting or promoting business on behalf of the RAX GROUP.

## 2. Scope.

This policy is applicable to all members of the RAX GROUP, including employees, service providers, suppliers, shareholders, or business partners.

## 3. Definitions.

**ABNT NBR ISO 37001:2016**: The "Anti-Bribery Management Systems" standard aims to assist organizations in preventing corruption and bribery (anti-corruption actions) by establishing a model of integrity, transparency, and compliance.

**Public Administration**: Public Administration refers to a collection of agencies and entities tasked with carrying out administrative activities, with the goal of meeting collective needs and pursuing the objectives set by the State.

**Public Agents:** A public agent is anyone who provides any type of service to the State, performs public functions in the broadest sense of the term, related to any transient or unpaid public activity, through election, appointment, designation, hiring, or any other form of investiture or affiliation, mandate, position, employment, or function.

**Collaborator:** A collaborator is someone who participates in the productive processes of the company, regardless of their employment status (employee, director, contractor, intern).

**Compliance:** The term Compliance originates from the English verb "comply," which means to fulfill, execute, satisfy, and carry out what has been imposed according to the legislation and regulations applicable to the RAX GROUP and its activities, in accordance with the Code of Conduct and normative instruments.

**Corruption:** Corruption is the act or effect of corrupting, involving dishonest, fraudulent, or illegal behavior that entails the exchange of money, values, or services for personal gain and the alteration of the original state or characteristics of something. The most common form of corruption is bribery.

**Bribery:** Bribery means to pay, offer, promise, or receive an improper benefit with the intent to influence someone's behavior to obtain or retain some form of commercial advantage. Bribery can take various forms, such as the offer or delivery of money or anything else of value. In fact, even common negotiating practices or social

activities, such as giving gifts or hospitality, can constitute bribery in certain circumstances.

**Unlawful Acts:** Unlawful acts refer to actions that go against ethical principles in order to gain any advantage, whether financial or not. It is an act prohibited by laws or rules.

**Due Diligence:** Due diligence is a process of reviewing an organization's information with the aim of validating and/or confirming opportunities and risks for the negotiation process that is beginning..

**Government:** The government refers to any entity that is part of the Direct or Indirect Public Administration, including the Federal Government, States, Municipalities, and the Federal District, as well as their agencies, ministries, departments, areas, subdepartments, autonomous entities, companies, institutions, agencies, and entities owned or controlled by the government and other public entities.

**Anti-Corruption Laws:** Anti-corruption laws comprise a set of laws and regulations aimed at combating corruption, including the Brazilian Penal Code, the Improbity Law (Law 8.429/1992), and Law 12.846 of August 1, 2013.

**Third Party:** the term "third party" refers to, but is not limited to, any individual or legal entity with whom the RAX GROUP has or may have a relationship, including service providers, suppliers, consultants, clients, business partners, contracted or subcontracted third parties, tenants, commercial space assignees, regardless of a formal contract or not. This also includes anyone who uses the name of the RAX GROUP for any

purpose, provides services, supplies materials, interacts with public officials, the government, or other third parties on behalf of the RAX GROUP under a contract.

#### **4. Guidelines.**

In accordance with Law No. 12,846/13, it is prohibited for employees and third parties to:

- I. Give, offer, promise, or authorize the giving of undue advantages to Public Officials or third parties related to them, directly or through intermediaries..
- II. Finance, fund, sponsor, or in any way subsidize the commission of unlawful acts as stipulated by applicable legislation.
- III. Use a third party, whether an individual or legal entity, to conceal or disguise their real interests or the identity of the beneficiaries of the acts performed.
- IV. Obstruct the activities of investigation or oversight by government entities, agencies, or Public Officials, or interfere in their actions, including within regulatory agencies and bodies overseeing the national financial system.
- V. M Manipulate or defraud public tenders or contracts entered into with

the public administration.

- VI. Give, offer, promise, or authorize the giving of "facilitation payments," which are small sums paid to a Public Official, not demanded or provided for by law or regulation, to initiate or expedite a process or procedure that the Public Official is responsible for carrying out or executing.

Additional Guidelines:

- I. Third parties and suppliers to be registered and contracted by the RAX GROUP must undergo prior analysis, in accordance with the Anti-Corruption Law and Decree No. 8,420/15, as per the Third-Party Risk Analysis Procedure.
- II. Donations to candidates and political parties by the RAX GROUP are prohibited.
- III. Commitment to the continuous improvement of the anti-bribery management system in accordance with current normative and legal requirements.

## 5. Responsibilities.

It is the responsibility of all employees to:

- I. Commit to the Compliance Program by providing visible and unequivocal support, adhering to and promoting the values and principles, sponsoring its activities, and fulfilling its objectives.
- II. Familiarize themselves with all the guidelines of the Code of Ethics and this policy, disseminating their content to their team, other employees, and third parties with whom they interact.
- III. Actively participate in all training related to the Code of Ethics and the Compliance Program within the defined timeframe, as well as encourage their team, other employees, and third parties with whom they interact to also undergo the training.
- IV. Collaborate with internal investigations or external regulatory body investigations, always under the guidance of the Legal and Compliance Departments, Investigative Areas, and other departments involved in the case.
- V. Mandatorily report any situation of risk or suspicion of corruption, fraud, or other violations of the Code of Ethics and other internal policies to the Committee, regardless of the position or situation of the person involved.



## 6. Quality and Compliance Management Committee.

It is the responsibility of the RAX GROUP Quality and Compliance Management Committee ("Committee") to:

- I. Coordinate, implement, and update the Compliance Program, as well as oversee its compliance with applicable legislation and the characteristics and risks inherent to the activities, ensuring its continuous improvement and effectiveness.
- II. Prevent, detect, and remediate, with the assistance of other control areas, practices of corruption, fraud, money laundering, and other violations of the Code of Ethics.
- III. Establish, make accessible, and publicize reporting channels for receiving reports of violations of the Code of Ethics and internal policies, detecting irregularities, and taking immediate corrective actions, ensuring anonymity, impartiality in investigations, and protection against retaliation for the bona fide whistleblower before, during, and after investigations.
- IV. Investigate each report and adopt applicable measures and consequences for the offending employees, in conjunction with Management and Human Resources, in accordance with the Code of Ethics.

- V. Ensure compliance with the Code of Ethics.
- VI. Establish guidelines related to situations or topics covered by the Code of Ethics to define standards of behavior and the application of sanctions.
- VII. Compile statistics and indicators regarding reports of violations of the Code of Ethics, deciding on the application of consequences.
- VIII. Propose, monitor, and ensure the development and implementation of actions aimed at disseminating, training, and educating on the guidelines of the Code of Ethics.
- IX. Resolve doubts regarding the interpretation of the guidelines defined in the Code of Ethics and make decisions on cases where the Code is silent.
- X. Plan and execute periodic activities aimed at preventing misconduct.

## 6.1 Reporting Channel

Employees who have any relationship with the RAX GROUP and who witness or become aware of any situation involving a risk or suspicion of corruption or violation of the Code of Ethics and other internal policies should immediately report such occurrences to the Committee.

To optimize the investigation of incidents, any reports should contain as much information as possible, including: (i) A complete description of the incident. (ii) Where and when it occurred. (iii) Identification of the individuals and companies involved in the incident. (iv) Any additional evidence that may assist in the investigation.

The RAX GROUP will provide a reporting channel through its website.

<https://www.gruporax.com.br/canal-de-denuncia>

<https://www.legrax.com.br/canal-de-denuncia>

<https://www.raxbrasil.com.br/canal-de-denuncia>

It is hereby established that:

- I. The reporting channel must accept anonymous submissions and reports from third parties.
- II. Retaliation against bona fide whistleblowers by Administrators, Managers, and parties involved in the investigation is not allowed, and sanctions will be applied to those who engage in such retaliation.
- III. The anonymity of the whistleblower and the confidentiality of the report and the progress of the investigations by investigative areas and any employees must be respected before, during, and after the investigation is concluded.
- IV. Disciplinary action will be taken against employees who, with conclusive

evidence, report possible incidents in bad faith or knowingly report false information.

## **7. Penalties.**

Violations of the guidelines established in this policy may result in the application of disciplinary measures: WARNING, SUSPENSION, and TERMINATION.

In the case of business partners, the violation of any guideline in this Code, once investigated and confirmed, will constitute a breach of trust and may lead to the termination of the contract.

## **8. References.**

- I. RAX GROUP Code of Conduct.
- II. Law No. 12,846, dated August 10, 2013.
- III. Decree No. 8,420, dated March 18, 2015 (regulating Law No. 12,846, dated August 1, 2013).
- IV. Decree-Law No. 2,848, dated December 7, 1940 (Penal Code).
- V. Law on Administrative Improbability.

- VI. Public Procurement Law (Law No. 8,666/93).
- VII. CGU Ordinance No. 909/2015.
- VIII. ABNT NBR ISO 37001:2016.
- IX. Foreign Corrupt Practices Act (FCPA).
- X. UK Bribery Act (UKBA).
- XI. United Nations Global Compact (UNGC).
- XII. OAS Inter-American Convention against Corruption.
- XIII. Organization for Economic Cooperation and Development (OECD).
- XIV. Gonsales, Alessandra; Sibille, Daniel; Serpa, Alexandre; Kim, Shin Jae; Muzzi, Renata; Falchetta, Giovanni; Jimene, Camila; Vainzof, Rony; and Leonelio, José. "Compliance: a nova regra do jogo" LEC Editora e Organização de Eventos Ltda. 2016.
- XV. "Compliance descomplicado: Um guia simples e direto sobre Programas de Compliance – ebook 2016".
- XVI. Giovanini, Wagner. "Compliance: a excelência na prática." 1st edition – São Paulo: 2014. Pages 223.

XVII. André Castro Carvalho, Tiago Cripa Alvim, Rodrigo Bertocelli, Otavio Venturini. Manual de Compliance. 2nd edition.

## 9. Change Control

Change Control			
Date	Revision	Item	Brief Description of the Change
05/10/2023	00	Geral	Preparation