

# Compliance and Anti-Corruption Policy

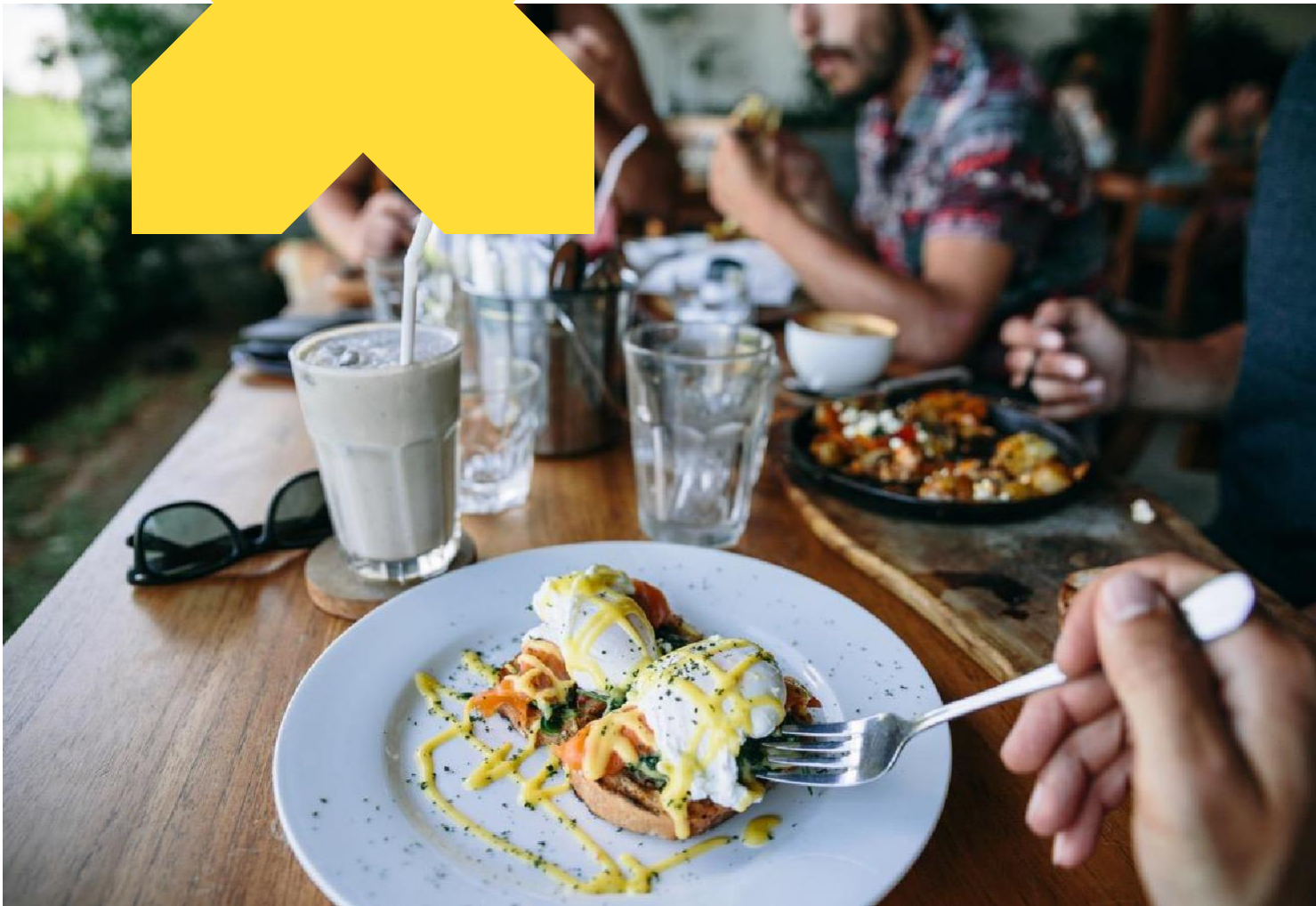
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# 01 Initial Considerations



We commit to fully comply with all anti-corruption and anti-bribery laws applicable to Pluxee's operations, through a structured approach with established goals and indicators, which include monitoring, critically analyzing and identifying conduct risks in the business environment; implementing mitigation measures; applying training programs to spread our values; and being always looking for continuous improvements and innovations to comply with our Anti-Bribery Management System.

Our Compliance and Anti-Corruption Policy establishes the guidelines, rules and responsibilities of Employees and Third Parties, to ensure that all activities are in compliance with the Brazilian Anti-Corruption Legislation, in particular, Law No. 12.846/13, and other domestic and foreign related regulations, with the aim of preventing, detecting and responding to acts of corruption, bribery and related risks.

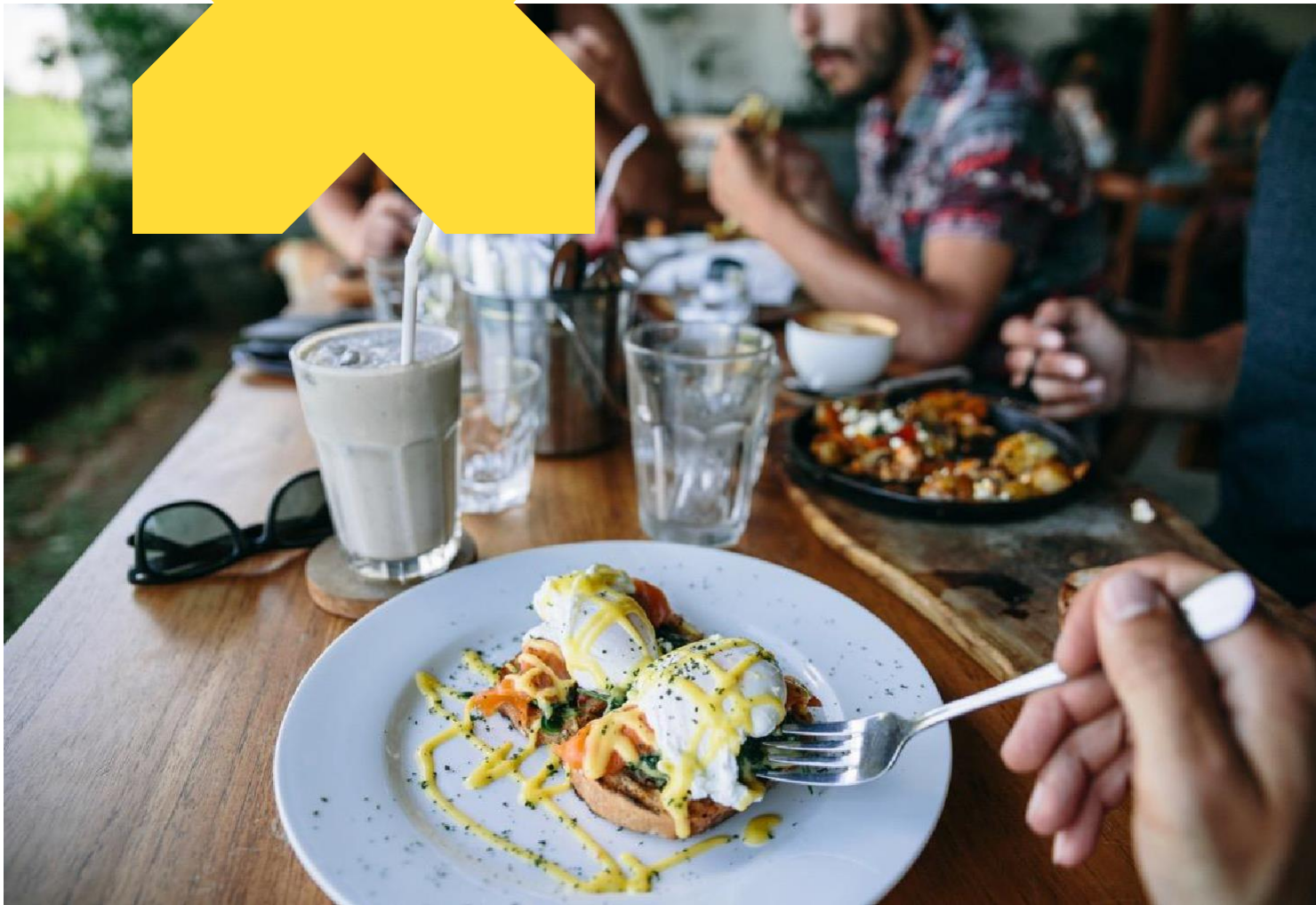
This document covers the Headquarters and all Pluxee Business Units and is applicable to all Employees, these being any person who has a statutory or employment relationship with Pluxee, including the members of Senior Management, as well as all full-time employees, for a fixed or temporary period, outsourced employees, apprentices and interns. Additionally, this document also covers Third Parties, these being our customers, business partners, service providers and suppliers of goods and services, whether direct or indirect, with whom the organization maintains or will maintain a relationship.

Cases not provided for in this Norm are subject to approval by the Ethics Committee.



# 02

## General Provisions



# Our Principles

We fully support the fundamental principles of compliance governance, recognizing its importance in the promotion of ethical and transparent commercial practices, which include:

- ✘ **Exemplary Leadership:** the senior management leads by example, demonstrating commitment to compliance and encouraging an organizational culture with integrity, in all levels.
- ✘ **Transparency and Accountability:** the senior management leads by example, demonstrating commitment to compliance and encouraging an organizational culture with integrity in all levels.
- ✘ **Risk Assessment:** we are constantly assessing risks to identify potential non-compliance areas, which allows us to adopt preventive and corrective measures proactively.
- ✘ **Training Programs:** we offer training programs in order to improve the awareness and understanding of our employees regarding compliance and ethics issues.
- ✘ **Whistleblowing Channel:** we have a whistleblowing channel (Speak Up) that enables all employees to report suspected violations without fear of retaliation.
- ✘ **Monitoring:** we continuously monitor our processes to ensure compliance with the established policies and norms.
- ✘ **Continuous Improvement:** we are committed to learn from our experiences, implement adjustments and constantly improve our compliance processes.

## Definitions

- **Line Manager:** employee who has a leadership position, such as vice president, officer and manager.
- **Employee:** all persons hired by Pluxee through agreements with determined or undetermined terms, or apprenticeship or internship agreements.
- **Third Party:** all those who are not employees, such as, among others, suppliers, service providers, intermediates and partners.
- **Corruption:** all direct or indirect actions involving the suggestion, offer, promise, grant (active form) or request, requirement, acceptance or receipt (passive form) of undue benefits, whether or not of a financial nature (“valuables”), to Government Representatives and/ or Private Agents, such as, among others, bribery, influence peddling and favoritism, in exchange for the performance of or omission in actions that are inherent to their assignments, or facilitation of Pluxee's business, operations or Pluxee activities, or aiming at benefits for oneself or for Third Parties.
- **Bribery:** offering, giving, receiving or requesting something of value, such as money, goods or services, with the aim of influencing or directing the behavior of a person in a position of authority or trust, usually to obtain undue advantages, favors or illegal benefits.
- **Valuable:** giveaways, gifts, entertainment, travel, money, securities, job offers, scholarships, support to research and charity contributions, sponsorship of events, acquired by or offered to Employees and Third Parties.
- **Government Representatives:** Persons who exercise, even if temporarily or without compensation, by election, appointment, designation, hiring or any another form of investiture or bond, a term of office, position, employment or function in government entities. The concept covers those who exercise functions in governments, foreign diplomatic representations and international public organizations. The term “Government Representative,” for purposes of the applicable laws, also includes members of political parties, political representatives and candidates for public office.

# Compliance/Integrity Program

This is a set of internal integrity mechanisms and procedures that encourage the reporting of irregularities and the effective application of the Ethics Charter and other related guidelines in the business units, in order to detect and correct misappropriation, fraud, corruption, bribery and other irregularities and illegal actions carried out against the public or private administration, nationally or internationally.

Internally, the pillars that govern Pluxee's Compliance /Integrity Program are as follows:

- **Tone at the top / Senior Management support**
- **Risk assessment**
- **Ethics Charter and Procedures**
- **Communication and Training**
- **Incident Reporting and Investigations**
- **Disciplinary Measures**
- **Due Diligence**
- **Monitoring of High-Risk Transactions**
- **Monitoring and Review**

## Attributions of the Law

According to Law No. 12.846/13, of the employees and third parties are not allowed to:

- Give, offer, promise or authorize undue advantages to Government Representatives or third parties related to them, directly or through intermediaries;
- Finance, fund, sponsor or, by any means, subsidize the unlawful actions provided for in the applicable legislation;
- Use of an intermediary, whether an individual or legal entity, to conceal or dissimulate one's real interests or the identity of the beneficiaries of the actions carried out;
- Frustrate or defraud, through an adjustment, combination or any other means, the competitive character of public bid procedures;
- Defraud public bids or contracts arising thereof;
- Get undue advantages or benefits through fraud from changes or extensions of contracts signed with government bodies, without authorization according to the law, in the bidding notice of public bids or in the relevant contractual instruments;
- Manipulate or defraud the economic and financial balance of agreements signed with government bodies;
- Obstruct investigations or inspections by government bodies, entities or Government representatives, or intervene in their performance, also regarding the regulatory agencies and inspection bodies of the national financial system;
- Give, offer, promise or authorize "facilitation payments," that is, small values paid to a Government Representative, which are not required or provided for in any law or regulation, to start or speed up a process or procedure that is under the responsibility of such Government Representative.

# 03 Procedures





# Structure

The Compliance area is responsible for directly conducting the Compliance/Integrity Program, particularly, through the following activities:

- To guide and test the adhesion to the internal norms and policies, and external laws and regulations;
- To identify any deviations regarding compliance with the laws and regulations, and monitor the preparation and performance of the respective action plans;
- To test the adequacy of customer and supplier registration data on a yearly basis;
- To report internally to the senior management and the regulatory bodies, when applicable, suspicious money laundering transactions;
- To implement policies and procedures to ensure compliance with the principles set forth in the Responsible Business Conduct Guide and the Company's Ethics Charter;
- To update the training program and disseminate all Compliance policies and procedures, especially relating to Integrity, Ethics and Money Laundering;
- To assess products and services in relation to Compliance risks;
- To conduct the investigations regarding the reports received by the whistleblowing channels, or whenever requested by the Ethics Committee.

## Giveaways, Gifts, Hospitality and Invitations

We value and adopt strict practices in relation to giveaways, gifts, hospitality and invitations. We recognize the importance of keeping ethical professional relationships and ensuring that all interactions with partners, suppliers and stakeholders are conducted in accordance with anti-corruption guidelines and our “Internal Policy on Gifts, Hospitality, Invitations, Donations and Sponsorships”. Our employees are instructed to refuse any offer that could compromise our integrity, and to report immediately any suspicious situation.

## Donations and Sponsorships

Pluxee supports and encourages activities that help strengthen its institutional positioning and transmit its values. All donations and sponsorships must be clear and transparent, and follow the guidelines established in our Internal Norm “00132-18 – Donations and Sponsorships,” which means that transactions must be properly documented to evidence their destination and purposes, and assessed and approved in accordance with Internal Norm “00005-01 – Approval Authorities.”

## Conflict of Interests

Conflicts of interest occur in situations where private interests may influence the judgment or transparent performance of managers, employees and third parties in relation to Pluxee's business. Conflicts may exist even in situations where a harmful result has not been achieved, since an apparent conflict of interest may be able to weaken the trust or credibility in Pluxee or its employees. Therefore, all situations of conflict of interests, whether actual, potential or apparent, should be avoided and declared in the “Conflicts of Interest Questionnaire”, so that such conflict can be dealt with appropriately by the Ethics Committee, according to the rules provided for in this Policy, the Internal Norm “Conflict of Interests” and the Ethics Charter.

## Bids and Interactions with Government Representatives

Pluxee's Internal Norms "00016-02 – Bidding Process, Formalization and Execution of Agreements with the Government" and "01307-23 – Institutional Interactions with Government Representatives" specify the procedures for preparation of bids, formalization of agreements and their performance and management, aiming at aligning the public segment to the general norms of the company, Anti-Corruption Law 12.846/13 and Decree 11.129/22, minimizing the exposure to risks.

Areas that interact with Government Bodies must always be attentive to conducts that are not permitted, which include:

- To promote, offer or give, directly or indirectly, undue advantages to government representatives or third parties relating to them;
- Provenly finance, fund, sponsor or otherwise subsidize the practice of actions that are harmful to public administration;
- Provenly use an individual or legal entity to conceal or dissimulate one's real interests or the identity of beneficiaries of the actions performed;

Regarding bids and agreements, the following actions are prohibited:

- To frustrate or defraud, through an adjustment, combination or any other means, the competitive character of public bid procedures;
- To obstruct, disturb or defraud the performance of government bids;
- To remove, or try to remove a bidder by means of fraud, or by offering any type of advantage;
- To defraud government bids, or the agreements arising thereof;
- To incorporate a legal entity in a fraudulent and irregular manner, in order to participate in government bids or to sign administrative agreements;
- To obtain undue advantages or benefits, through deceitful means, from changes in, or extension of agreements signed with the government, not authorized by law, upon the bidding notice or in the relevant contractual instruments; or
- Manipulate or defraud the economic and financial balance of the agreements signed with the government;

### **Due diligence**

For the main suppliers and contractors, Pluxee conducts a thorough Due Diligence process that includes integrity risk assessments, such as:

- Application of activities to prevent corruption, fraud, money laundering etc.;
- Identification of equity interests or positions in the board of directors of Government Bodies, or Politically Exposed Persons – PEPs;
- Reference and historical data on ethical misconduct, corrupt practices or involvement in situations that violate the integrity guidelines;
- Checking on the existence of regulations, and the use thereof in integrity programs;

Due Diligence results are documented and used by managers in making decisions about the beginning or continuation of commercial relationships.

### **Training**

With the aim of strengthening Pluxee's values, ethics, integrity, transparency, and its risk management and compliance control culture, we develop training programs in the e-learning modality relating to integrity, prevention and combating corruption and bribery, which are made available to all employees, leaders and senior management, being provided at least each two years, or more frequently, according to business needs. Integrity lectures are also organized, according to the need, in specific meetings with the relevant areas/departments. The communication and education actions on the Integrity Program seek, among other objectives, that the senior management, employees and related parties of Pluxee:

- Deepen their knowledge about integrity and ethical conduct guidelines, as well as the practical application of these concepts and values to the business, and processes and people management;
- Are qualified to identify, prevent and resolve ethical dilemmas, conflicts of interest, interpersonal conflicts and the conduct guidance inherent to their positions, functions and activities;
- Are able to know their possible contributions to improving Pluxee's Integrity Program;
- Know the whistleblowing channel and ways to solve doubts.

### **Suspicious Transactions Monitoring**

The Compliance area is responsible for, on a daily basis, identifying, analyzing and monitoring suspicious transactions, through technological tools, in order to identify, point out and analyze possible transactions carried out at Pluxee with indications of AML-TF.

### **Change Planning**

This strategic plan aims to improve our policy and processes, ensuring that we remain vigilant in promoting an environment with integrity and responsibility, and reinforcing our commitment to shape an organizational culture grounded on solid values and best practices, always aligned with possible regulatory changes that impact our business. Our Change Planning regarding the Anti-Bribery and Compliance Management System encompasses the following steps: establishment of goals and objectives, assessment of risks and gaps in implementation, creation of a multidisciplinary team, review of this Policy every two years, process improvement, training and awareness, communication and continuous monitoring.

### **Continuous Monitoring**

The Compliance area also monitors and analyzes inputs that may contribute to the improvement of this Policy and the Anti-Bribery and Compliance Management System as a whole, arising from investigations relating to potential practices that may be harmful to the Public Administration, whether national or foreign, possible indications arising from customer complaints, audit reports, information obtained from whistleblowing channels, reports issued by regulatory or inspection government bodies, and others. We carry out some actions aimed at contributing to this continuous improvement:

- Benchmark of companies recognized in the market in order to adopt the best integrity practices;
- Technical qualification on the topic for employees directly involved in the subject;
- Participation in discussion forums about the topic;
- Use of robust systems to support the process for identification of customers (Know Your Customer), partners (Know your Partner), suppliers (Know your Supplier) and employees (Know Your Employee).

### **Management of Documented Information**

The efficient management of documented information is crucial to maintaining transparency, consistency and compliance in our operations. This system establishes the procedures for creating, approving, distributing, retrieving and reviewing documented information, both internal and external, in line with our internal Normative Governance Policy, ensuring the

availability and integrity of information in all levels of the organization through the following steps: preparation, review and approval, distribution and provision of appropriate access, identification of obsolete and/or outdated information and change control.



#### **Internal Information**

Internally, our documentation processes are designed to provide clear, consistent and detailed guidance for our employees. That includes:

**Policies, Norms and Procedures:** We document our policies, standard operating procedures and internal guidelines to ensure that all employees understand our expectations and processes.

**Internal Records:** We maintain detailed records of internal meetings, decisions, discussions and evaluations. This helps us tracking our evolution and accountability, and making informed decisions.

**Internal Communications:** Our internal communications are documented to keep all employees aligned to our objectives, goals and important developments.



#### **External Information**

Externally, we recognize the importance of sharing accurate and important information with external stakeholders. That includes:

**External Communications:** We maintain records of our communications with customers, suppliers, partners and other external stakeholders, which helps us keeping the transparency and building reliable relationships.

**Agreements and Covenants:** We document the agreements, covenants and instruments that are negotiated with third parties to ensure that all parties are aware of their obligations and expectations.



## Speak Up - Our Whistleblowing Channel

Any person (individual or legal entity) who maintains a relationship with Pluxee has the obligation to immediately report, through our whistleblowing channels, any suspicion or evidence of Corruption and Bribery practices, or any other behavior that is not in compliance with the current Ethics Charter. To optimize the investigation of facts, any complaints must contain as much information as possible, such as (i) complete description of the fact; (ii) where and when it occurred; (iii) people and companies participating in the event; and (iv) any additional evidence that may help the investigation. Reports may also be made in person to any member of Pluxee Brazil's Ethics Committee, or by letter to the address of Pluxee's headquarters. All cases will be directed to the Group's Human Resources, Risk and Compliance Departments in France, which, after the initial screening, will send the corresponding complaints to each country; therefore, if the report is against a Committee member, the treatment and investigation of the case will be carried out by the Group in a completely independent manner.

### Reports can be made through the following channels:

**Website:** <http://www.pluxeespeakup.com>

Pluxee Group provides an email address to anyone who want to make a report, by sending an email to the following address: [speakup.group@pluxeegroup.com](mailto:speakup.group@pluxeegroup.com) and [compliance.br@pluxeegroup.com](mailto:compliance.br@pluxeegroup.com).

In case of use of other channels, all allegations raised by the Whistleblower must be handled accordingly to this procedure, be in line with the defined requirements, and must be recorded in the Speak Up tool whilst respecting the level of anonymity chosen by the Whistleblower.

### Furthermore, it is established that:

- Whistleblowing channels will accept anonymous statements;
- Retaliation against whistleblowers in good faith by the Line Managers and areas involved in the investigation will not be permitted, with sanctions being established for those who carry out any retaliation;
- The whistleblower's anonymity and confidentiality regarding the complaint and the progress of investigations must be respected before, during and after the investigation; and
- Disciplinary measures will be applied to Employees who have provenly communicated possible violations of the guidelines of this Policy in bad faith, or communicated facts that are known to be false.

### Disciplinary Measures

The treatment and application of disciplinary measures are decided by Pluxee's Ethics Committee, which considers the seriousness of the situation and acts in accordance with its nature and guidelines, without prejudice to administrative, civil and criminal sanctions. Failure to comply with the norms contained in the Ethics Charter, this Policy, other internal procedures and the

# 04

## Duties and Responsibilities



## Senior Management

The senior management plays a fundamental role in promoting and sustaining a culture of integrity, and taking efficient measures to fight corruption in our organization, with focus on:

- ✘ **Commitment:** the senior management is fully committed to the implementation, maintenance and ongoing improvement of this Policy. That includes the allocation of the resources required and the provision of clear guidelines about the importance of preventing corruption.
- ✘ **Strategy:** it defines the strategic guidelines that support this Policy. These guidelines demonstrate our commitment to ethical practices and our corruption prevention objectives.
- ✘ **Active Communication:** it is responsible for communicating the importance of the Anti-Corruption Policy to all levels of the organization, ensuring that all employees understand its meaning and impact.
- ✘ **Example:** establishing an example of ethical conduct and integrity that serves as a model to be followed by all organizational levels and promoting one culture where unethical and corrupt actions have no place.
- ✘ **Ethical decision making:** commitment to making commercial decisions grounded on ethical criteria and supporting the team in making ethical and compliant decisions.

## Managers and Other Employees

- To know and follow all guidelines of this Policy, in addition to participate actively in all Integrity training programs that are made available by the Compliance Department within the terms defined for carrying out the training programs;
- To collaborate with internal investigations or those conducted by external inspection bodies, always under the advice of the Legal and Compliance Departments;
- To report occurrences through Pluxee's whistleblowing channels, as indicated in item 5.2, upon identification of any situation of risk or suspected corruption;
- Immediately interrupt any activities as soon as any irregularities are detected;
- To keep all financial, accounting and internal controls appropriately.

## Compliance

The Compliance area operates independently from business operations, ensuring that there is no influence that may compromise its objective judgment. Furthermore, there it is independent to carry out specific audits, assess risks and propose corrective measures, if necessary. Its responsibilities include:

- To review and propose the update of this Policy, in order to ensure that it reflects any regulatory or legal changes that may require or justify its review;
- To develop and make available periodical and specific corporate training programs regarding this Policy for all Employees;
- To clarify doubts relating to this Policy;
- To identify situations of risk and recommend mitigation actions;
- To create policies and procedures to prevent fraud and unlawful actions in Pluxee's relationship with Government Representatives or private agents;
- To adapt the Compliance Program according to the characteristics and risks inherent to the Company's activities, ensuring constant improvement, adaptation and efficiency;
- To adapt and update the Compliance Program according to the legislation applicable;
- To coordinate and implement the Compliance Program, as well as monitor the compliance thereto;

- To support the Ethics Committee in the investigation of whistleblowing reports;
- To promote a culture of ethics and integrity, risk management and best practices at the Company, and before its customers and partners;
- To use prevention methodologies through risk assessment;
- To detect possible deviations and irregularities through internal investigations.

### Declarations of Compliance

Periodically, the Compliance area will provide declarations regarding compliance with this Policy in order to keep all stakeholders informed about our efforts to combat corruption and promote a culture of integrity, as follows:



#### Employees

Through internal communications, training programs and other contact tools, in addition to the provisions set forth in the employment agreement. Periodically, important information about the developments is shared, highlighting the areas of success and identifying opportunities for improvement.



#### Senior Management

Detailed reports will be provided to show, in a comprehensive and objective manner, our performance regarding compliance with this Policy.

### Internal Controls

- To include compliance checkpoints regarding this Policy in the annual audit plan;
- To assist the compliance area in identifying the appropriate controls in order to ensure the appropriate application of the Integrity Program, as well as to assess its efficiency.

### Legal

- To clarify doubts forwarded by the Ethics Committee, the Compliance area and other areas regarding the anti-corruption legislation;
- To develop and establish standard anti-corruption clauses to be included in the agreements with business partners, product and service suppliers and other parties, as required.

### Accounting Books and Records

Pluxee's areas must maintain internal controls to ensure that their tangible and intangible assets are being appropriately controlled. Likewise, they must guarantee and have the appropriate means and resources to conduct transactions with the appropriate approvals; record these transactions with precision and transparency; and document them with sufficient level of detail to reflect, in an accurate and reliable manner, the operations and disposals of assets. All Pluxee Employees are responsible for keeping appropriate financial, accounting and internal controls records.

All records and entries must be reliable and detailed. Falsifying any accounting, financial or any other documents is not allowed – and will not be tolerated. Making payments on behalf of Pluxee without the supporting documentation required, or with the



intention or knowledge that the total or part of the payment will be used for a purpose other than that described in the documentation that supports the payment, will not be allowed.

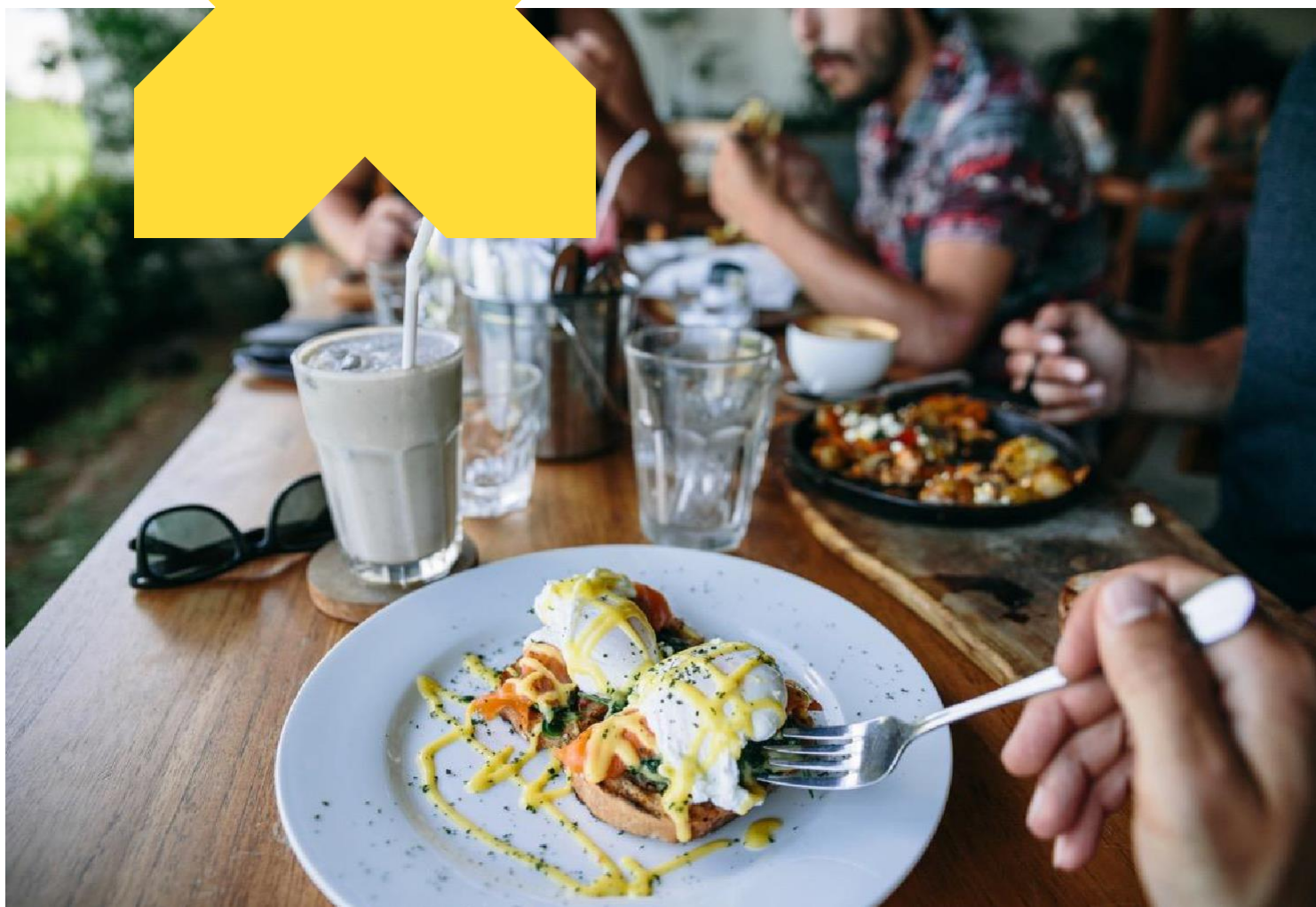
#### **Ethics Committee**

- To establish, maintain accessible and promote the whistleblowing channels for receiving complaints, detecting irregularities and taking immediate corrective actions, in addition to guarantee the anonymity and protection of the whistleblower in good faith against retaliation before, during and after the investigations;
- To analyze and decide about the completion of investigations relating to corruption complaints, as well as practices that are not in compliance with the Ethics Charter; to define and approve the measures required for assignment and punishment, when applicable;
- To validate and approve the contents of this Policy; and
- To define disciplinary measures with an educational and corrective/punitive character.

#### **Executive Committee and Board of Directors**

- To promote high standards of integrity and ethics;
- To spread a culture that emphasizes and demonstrates these patterns to all managers;
- To raise the awareness of all employees about the importance of preventing, detecting and correcting any deviations, fraud, irregularities and unlawful actions carried out, particularly, against the public administration, whether national or foreign; and
- To validate and approve the contents of this Policy.

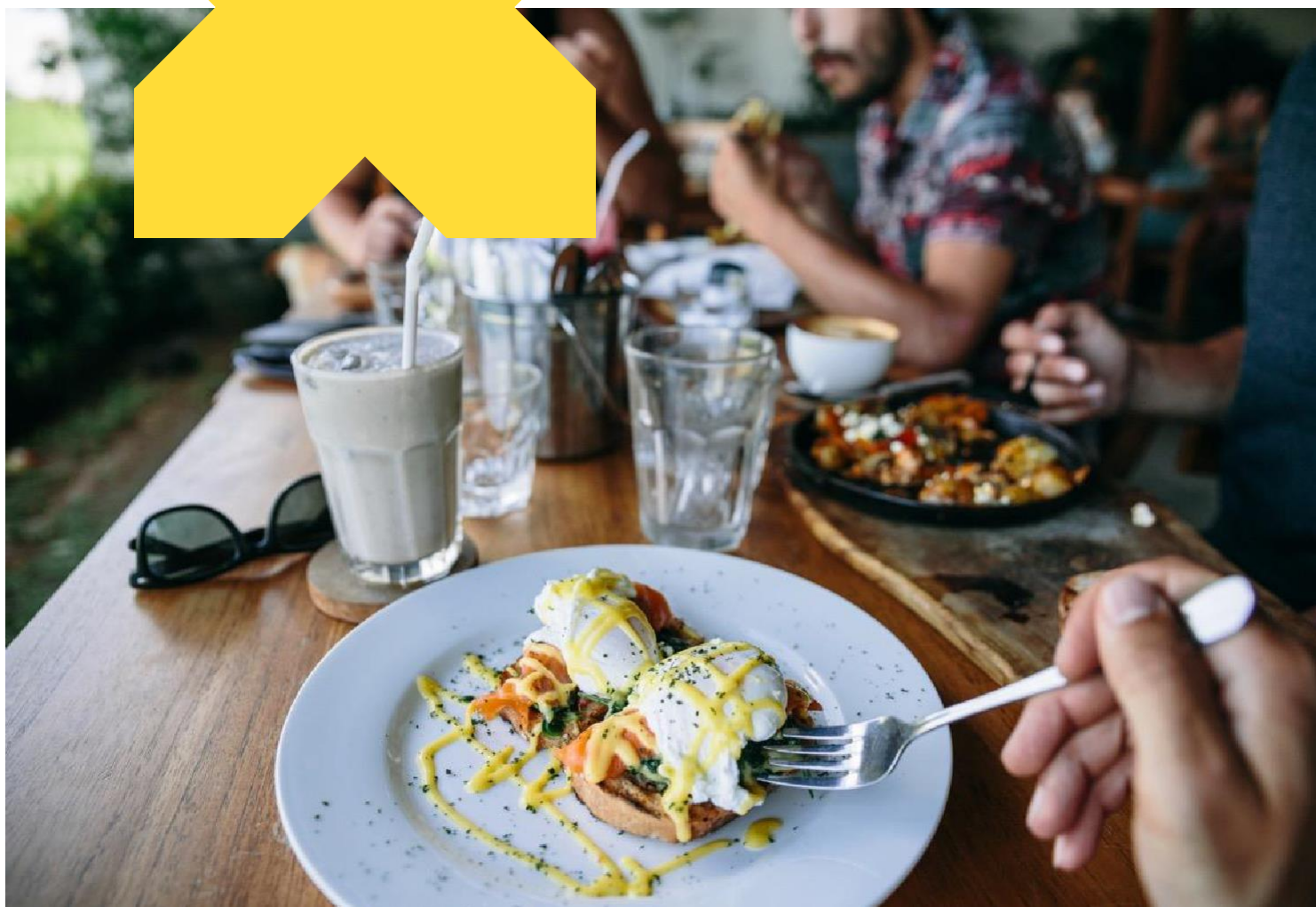
# 05 References



- ✖ Ethics Charter;
- ✖ United States Foreign Corrupt Practices Act (FCPA); Anti-Corruption Law - No. 12.846/13;  
Decree No. 11.129/22;
- ✖ Anti-Money Laundering Law – No. 12.683/12
- ✖ Bidding Law – No. 8.666/93
- ✖ Antitrust Law – No. 12.529/11
- ✖ Administrative Corruption Law – No. 8.429/92;
- ✖ Brazilian Accounting Norms – NBC T 11.03;
- ✖ Brazilian Penal Code;
- ✖ CGU Ordinances Nos. 909/15 and 910/15, and CGU Normative Rulings Nos. 1 and 2 of 2015.

# 06

## Registration and Control





Version	Date	Approver	Review Details
1.0	08/29/2023	Administrative Council	Creation of the Document
2.0	12/27/2024	Administrative Council	Change in the policy review frequency.

