

	POLICY	PCT 013
	ANTI-CORRUPTION AND ANTI-BRIBERY	Date: 10/20/2022
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1. PURPOSE

This Anti-Corruption and Anti-Bribery Policy (“Policy”) aims at formalizing Tupy’s guidelines regarding the fight against all forms of corruption and bribery, as well as guiding the behavior of its Employees and other professionals acting on behalf or benefit the Company when faced with situations that may involve or constitute corruption acts.

The Policy also aims at ensuring compliance with the requirements set by applicable laws and regulations, mainly, but not limited to, those mentioned in chapter 3 and 5.

2. SCOPE

This Policy applies to the Directors, Controlling Shareholders, Board of Directors and the Supervisory Board, members of Advisory Committees and Employees of Tupy, its subsidiaries and other companies under its direct or indirect control, whether in Brazil or abroad. It also serves as guidance for any individuals, companies or entities with which Tupy has a relationship, including, but not limited to, suppliers, business partners and beneficiaries of any type of investments.

3. REFERENCES

This Policy is supported by the following documents (non-exhaustive list):

- i. CEC – Tupy’s Code of Ethics and Conduct;
- ii. Law No. 12,846/2013 (Brazilian Law for Preventing and Fighting Corruption) and its regulations;
- iii. Law No. 8,429/1992 (Brazilian Law of Administrative Impropriety);
- iv. Law No. 9,613/1998 (Brazilian Law for Preventing and Fighting Money Laundering);
- v. Law No. 8,666/1993 (Brazilian Bidding Law);
- vi. Law No. 10,520/2002 (Brazilian Reverse Auction Law);
- vii. Law No. 14,133/2021 (New Brazilian Bidding and Contracting Law);
- viii. Law No. 8,112/1990 (Civil Service Law), art. 117, item XII;
- ix. *Ley General del Sistema Nacional Anticorrupción* (Mexican Anti-corruption Law);
- x. The U.S. Foreign Corrupt Practices Act (“FCPA”);
- xi. *United Kingdom Bribery Act* (“UKBA”).

4. DEFINITIONS

Controlling Shareholders: means the shareholder(s) or group of shareholders effectively holding the power to directly or indirectly manage the corporate activities and guide the operations of the Company's bodies, *de facto* or *de jure*, regardless of the interest ownership they hold at Tupy.

Administrators: members of the Boards of Officers and Directors.

Government: Any national or foreign government agency, entity or company, at any level or sphere, as well as legal entities directly or indirectly controlled by a national or foreign government agency, entity or company.

Government Agent: political agents, civil servants and all those who exercise a mandate, office, job or function in the federal, state and local Executive, Legislative and Judicial Branches, even if temporarily or without compensation, by election, appointment, assignment, hiring or any other form of investiture or relationship.

Illicit Acts: Any act prohibited by laws, regulations, Tupy's Bylaws and/or internal policies or that is contrary to ethical principles and intended to obtain an advantage, whether financial or otherwise.

Promotional Products: any item without commercial value, of general nature, not intended to reward a specific person, used to promote a brand, containing the logo of the company that granted it.

Ethics Channels: the official channels made available by the Company to all those who wish to make a report regarding a conduct of which they are aware or suspect that is contrary to a law, regulation, Tupy's Bylaws, Code of Ethics and Conduct or internal policies and standards, or yet that constitute an Illicit Act.

Code of Ethics and Conduct: document containing the ethical principles and values that guide Tupy in its business conduct, in addition to serving as a guide to the behaviors that must be observed by all Employees and Third Parties in their internal and external relations.

Employees: interns, apprentices, employees, Board of Officers, members of the Board of Directors and its Advisory Committees, whether created according to the Bylaws or not, and members of the Tax Committee.

Risk Management and Audit Statutory Committee (CAE): a body without decision-making or management autonomy which advises the Board of Directors in the exercise of its duties, focusing on monitoring and assessing risks, management, accounting and Compliance information.

Board of Directors (CA): collective body responsible for managing the Company along with the Board of Officers, in compliance with the provisions set in the Bylaws and the legislation in force.

Corruption: a form of dishonest, unethical or illegal conduct that constitutes abuse of power or authority, involving the exchange of undue advantage with a Government Agent (public corruption)

or with any other person (private corruption), in order to obtain some type of benefit for oneself or others.

Board of Officers: collective executive body for management and representation, which is in charge of ensuring regular Company operations according to the strategy and general guidelines outlined by the Board of Directors.

Hospitality: any type of expense not characterized as a Gift, such as lodging, travel, outings, entertainment, meals, etc.

Intermediary: any individual – or legal entity – who is not effectively a Tupy Employee, but is contracted to act on its behalf in certain situations (such as representatives, consultants, forwarders, agents, etc.).

Money Laundering and Terrorist Financing: set of commercial or financial operations carried out with the purpose of incorporating into economy financial resources, goods or services obtained by illicit means, giving them an apparent legal origin.

Facilitation Payment: payments made in kind or by offering a favor or benefit to Government Agents, whether directly or indirectly, aiming at expediting routine, non-discretionary acts, including, but not limited to, payments for processing documents or issuing licenses, permits or visas, customs clearances, obtaining tax benefits, among others.

Politically Exposed Person (PEP): all individuals who hold or, in the last five years, have held any relevant public office, job or function, in Brazil or abroad, or who have any family members, representatives or people within their close relationship circle in such conditions – e.g.: Congress Representative, Senator, President, Government Minister, Secretary of State, Governor, Mayor, State Deputy and City Councilor.

Gifts: items of no promotional nature and with commercial value which do not come under the definition of Gifts.

Bribery: the means through which corruption is practiced. It consists of the act of promising, offering, paying, accepting or requesting any amount of money or any other advantages as a way to induce an unlawful or unethical action, or yet a breach of trust due to inaction.

Third Party: Any legal entity or individual who maintains business and/or social relations, whether direct or indirect, with Tupy (e.g., agents, suppliers, customers, business partners, etc.).

Tupy or Company: means Tupy S.A., its subsidiaries other companies under its direct or indirect control, in Brazil or abroad.

Undue Advantage: comprises any kind of advantage promised, offered or provided, expecting or in exchange for benefits or favors, whether exclusive or not, to oneself, the Company or any related third party.

5. GENERAL PROVISIONS

5.1 GUIDELINES

5.1.1 Fight Against Corruption

In line with the principles and values of the Code of Ethics and Conduct and the commitment to conduct its business with integrity and transparency, in compliance with applicable laws and regulations, Tupy does not tolerate any form of corruption.

All Employees, Intermediaries and Third Parties acting on behalf of the Company are prohibited from offering, promising, authorizing or receiving (whether directly or indirectly) any undue advantage (payments, gifts or transfers of anything of value) to Government Agents and any other individuals.

It should be noted that the mere promise of undue advantage will be considered a violation of applicable laws. Also, it is important to note that an undue advantage may not have financial value and may not be related to the person who requested it – a favor requested by a Government Agent for the benefit of a third party may already be considered an undue advantage.

Any individual who faces a situation that could potentially be related to Corruption is instructed by Tupy to immediately report the fact to the Compliance area or make a report at the Company's Ethics Channels, as provided for in chapter 9 of this document.

5.1.2 Facilitation Payments

Directly or indirectly making, offering or accepting Facilitation Payments is expressly forbidden by Tupy.

Employees, Intermediaries or Third Parties who are faced with a request for a Facilitation Payment must refuse it and immediately report the fact to the Compliance area. No Employee, Intermediary or Third Party will suffer any kind of retaliation or penalty as a result from their refusal to make a Facilitation Payment.

5.1.3 Other Practices

In compliance with the applicable laws and regulations, Tupy repudiates and prohibits its Employees and Third Parties from engaging in any of the following practices (the list is non-exhaustive):

- Financing, funding, sponsoring or otherwise subsidizing the commission of Illicit Acts;
- Using a third party to conceal or disguise the effective interests or identity of the beneficiary of acts practiced, regardless of whether this is an individual or a company;
- Deterring or defrauding public bidding and contracts in any way, including by means of agreements with competitors; defrauding any bidding processes; preventing the participation of competitors through any means; inappropriately organizing a company exclusively to participate in a public bidding; obtaining undue advantage in the extension of agreements or manipulating the economic-financial balance of an agreement;
- Obstructing or hindering investigation or inspection activities of agencies, authorities or government entities, or yet interfering with their actions, including in the scope of regulatory agencies and inspection bodies of the national financial system.

5.1.4 Money Laundering and Terrorist Financing

Tupy is fully committed to observing all applicable anti-money laundering and anti-terrorism regulations and seeks to ensure a safe and secure environment from such actions, so as to disseminate the culture of integrity within the company, in line with the provisions of its Code of Ethics and Conduct.

5.1.5 Interactions with the Government

Occasionally, Tupy's Employees, Intermediaries or Third Parties acting on behalf of the Company may need to maintain contact (including, among other means, through in-person meetings, teleconferences, videoconferences or e-mails) with Government Agents as a result of their professional activities.

In these relationships, Employees, Intermediaries and Third Parties are to behave with integrity and transparency, so as to ensure that these contacts and interactions comply with:

- i. The provisions of this Policy;
- ii. The principles and values of the Code of Ethics and Conduct; and
- iii. The applicable laws and regulations.

Communications with the Government must be clear, direct and complete, to avoid any doubtful interpretation; and making false statements to the Government on behalf of the Company is forbidden.

In addition, communications must be sent via Tupy's official and institutional channels. It is recommended that more than one Employee be present when meetings are held with Government Agents and that more than one Employee be copied in communications with Government Agents.

Interactions with Government Agents must always be properly documented, indicating the date, time and place of the meeting, its participants, the matters discussed and the resulting resolutions, even if these minutes are not ratified or signed by the Government Agents participating in the meeting.

Contacts or agendas with Government Agents in connection with Tupy's activities should be communicated to Tupy's Institutional Relations area in advance. This measure is so that the Company has control over which Government Agents are being approached and the topics that are being addressed, always seeking to mitigate any possible reputational risks.

When entering into and managing agreements signed with the Government, our Employees, Third Parties and Intermediaries must strictly comply with the provisions of the laws that govern public bidding and contracting.

5.1.6 Political Contributions and Activities

The Company and its employees must carry out their activities independently and without political or partisan ideologies.

Companies are prohibited by law from involving in political party activities; therefore, Tupy does not make any political contribution, either in cash or by showing any type of support. Likewise, its Employees, Third Parties and Intermediaries are strictly prohibited from making – or stating that they are making – any contribution in cash, goods or services on behalf of the Company, as well as from issuing any political opinion in favor or against a certain political or party ideology in the name of the Company.

Members of the Board of Officers, Board of Directors, Tax Committee and its Advisory Committees who, while holding a management position, intend to run for political office, must provide the Company with prior notice and submit a request in writing for assessment and deliberation of the Board of Directors.

Candidates appointed as members of the Board of Directors and the Tax Committee, the Advisory Committees or the Board of Officers who are Politically Exposed Persons (PEPs) must, upon appointment, inform the Company in writing. Members of the Board of Officers, Board of Directors

and its Advisory Committees who, while holding a management position, become Politically Exposed Persons (PEPs) must immediately inform the Company of the fact in writing.

Tupy will disclose a statement to the market from the members of the Board of Directors and the Tax Committee, its Advisory Committees and the Board of Officers as to whether or not they are considered Politically Exposed Persons, describing the reasons for such classification.

5.1.7 Donations and Sponsorships

Tupy does not authorize any type of contribution intended to influence individuals, organizations or governments to make business decisions favorable to the Company or to obtain, reward or retain undue advantage.

Aiming at repressing any corruption acts, all requests for donation and sponsorship made to Tupy are thoroughly analyzed by the Company, which will make its decision taking into consideration reputational and integrity aspects, the relevance of the proposal and the existence of any conflict of interest, even if potential.

To ensure all sponsorships and donations provided are consistent and comply with the law, the Company's internal guidelines related to the matter must be observed.

5.1.8 Gifts, Promotional Products and Hospitality

Gifts, promotional products and hospitality may only be given and/or received if they meet the following requirements:

- i. Comply with all applicable domestic and foreign laws, as well as the internal policies and regulations of the parties involved;
- ii. Be granted or received in a transparent manner, never secret, without appearance of impropriety, and not generate any embarrassment for Tupy or its employees in case of public exposure.

Any request for gifts, promotional products and hospitality to Third Parties for institutional purposes must be communicated in advance and authorized by Tupy, according to the Company's internal guidelines on the subject.

5.1.9 Third-Party Management

All Third Parties and Intermediaries that conduct business with or on behalf of Tupy must act with the utmost integrity and, in matters related to the fight against Corruption, in compliance with all the provisions in this Policy.

Third Parties and Intermediaries with whom Tupy maintains direct contractual relations are responsible for ensuring that other parties involved, whether their own employees or third-party subcontractors, are aware of and comply with the terms and requirements set in this Policy.

Tupy adopts internal procedures for selecting, monitoring and inspecting the Third Parties and Intermediaries with whom it makes business, so as to minimize the risks of any Illicit Act in its business transactions.

Moreover, contracts and agreements with Third Parties, Intermediaries and business partners are formalized in writing and contain anti-corruption clauses in which both parties state to be familiar with the applicable anti-corruption laws and undertake to fully comply with its provisions.

Failure to comply with the anti-corruption clauses may lead to several sanctions, which may include requests for clarification, up to agreement suspension or termination without notice, as well as liability for losses and damages sustained by Tupy.

5.1.10 Accounting Books

Tupy maintains accounting books that accurately and reasonably reflect its operations and financial condition, and ensures that all transactions carried out are properly recorded, approved and classified according to its internal controls and the applicable accounting principles.

Under no circumstances does Tupy authorize its Employees, Intermediaries or Third Parties to record amounts or describe transactions inaccurately or in an attempt to conceal the true nature of a transaction in the Company's books and records.

In case it is proven that an Employee, Intermediary or Third Party intentionally distorted or attempted to distort the true nature of a transaction in any Company business or accounting record, they will be subject to the applicable sanctions provided for in chapter 7 of this Policy.

6. RESPONSIBILITIES

6.1 BOARD OF DIRECTORS - CA

- a. Approve the guidelines of this Policy and its revisions;
- b. Assess and suggest updates/changes to the Policy;
- c. Ensure that the Company meets its obligations under the applicable anti-corruption laws;

- d. Oversee that the required resources are made available for the application of this Policy.

6.2 RISK MANAGEMENT AND AUDIT STATUTORY COMMITTEE - CAE

- a. Advise the Board of Directors and approve the guidelines of this Policy and its revisions;
- b. Oversee the compliance by the Company with obligations arising from the applicable anti-corruption laws;
- c. Oversee the progression of the efficiency level of the Policy

6.3 BOARD OF OFFICERS

- a. Approve the guidelines of this Policy and its revisions;
- b. Assess and suggest updates/changes to the Policy;
- c. Ensure that the Policy is applied throughout the Company, incorporating the anti-corruption practices into the decision-making process;
- d. Define the expectations regarding integrity, ethical values, transparency and responsibilities for compliance with the Policy;
- e. Ensure the required resources for the application of this Policy.

6.4 ETHICS COMMITTEE

- a. Deliberate on the reports made in the Ethics Channels in connection with this Policy and indicate the disciplinary measures and corrective actions to be applied;
- b. Promote and ensure the compliance with the ethical principles and expected conduct provided for in this Policy;
- c. Take part in any updates or changes made to this Policy.

6.5 COMPLIANCE AREA:

- a. Clarify any doubts related to the anti-corruption topic and this Policy;
- b. Define the procedures required to implement this Policy;
- c. Annually communicating the rules established in this Policy to Employees, so as to mitigate the risk that Illicit Acts are practiced in its business;

- d. Provide training related to this Policy;
- e. Provide guidance on the treatment to be given to cases involving the practice of Illicit Acts, whenever requested;
- f. Keep a record of the cases involving the practice of Illicit Acts that it may become aware of, as well as the measures taken;
- g. Recommend revisions of this Policy whenever necessary.
- h. The Compliance Area may request internal or external support to assess and treat situations involving Illicit Acts.

6.6 MANAGERS

- a. Ensure that their teams are aware of the rules set in this document, so as to avoid any deviation of conduct within the scope of their responsibilities;
- b. Whenever situations arise in their areas involving the practice of Illicit Acts or any suspicion thereof, communicate or guide their teams to communicate to the Compliance area;
- c. Apply disciplinary measures to team members who fail to comply with this Policy.

6.7 EMPLOYEES

- a. Observe and ensure compliance with this Policy, as well as with the provisions set in Tupy's Code of Ethics and Conduct;
- b. Act in such a way as to ensure compliance with this Policy by Intermediaries and Third Parties acting according to Tupy's interest or for its benefit;
- c. Contact the Compliance Area for advice on situations that conflict with this Policy or upon the occurrence of situations described in this document, when necessary;
- d. Report any potential violations of laws and regulations, the Code of Ethics and Conduct or this Policy.

6.7 THIRD PARTIES AND INTERMEDIARIES

- a. Observe and ensure compliance with this Policy, as well as with the provisions set in Tupy's Code of Ethics and Conduct;
- b. Contact the Compliance Area for advice on situations that conflict with this Policy or upon the occurrence of situations described in this document, when necessary;
- c. Report any potential violations of laws and regulations, the Code of Ethics and Conduct or this Policy.

7. ACCOUNTABILITY

Tupy is committed to thoroughly investigate all reports received, to act with diligence during the investigation and impose the applicable penalties to Illicit Acts, omissions or other actions that may be considered harmful to the Company or to third parties, in addition to communicating and cooperating with the authorities whenever necessary.

Tupy encourages and requests that Employees, Intermediaries and Third Parties immediately report any act or omission concerning Tupy which may constitute a violation of its policies, Code of Ethics and Conduct and/or the legislation in force.

Failure to comply with the provisions in this Policy as well as other applicable policies may result in consequences based on the severity of the act committed and the parties involved.

- **For Employees:** the application of disciplinary measures, as provided in Tupy's Disciplinary Code (NCT - No. 010), which may range from a verbal warning to employment termination for cause.
- **For Third Parties:** written warning/notice, reporting to competent bodies and even the interruption of the respective institutional and/or business relationships.

Also, violation of this Policy and of related laws may lead to criminal, administrative and civil proceedings for both Tupy and the persons involved.

Non-compliance with applicable laws may also lead to major business interruptions and harm the Company's reputation. Therefore, Tupy expects its Employees, Intermediaries and Third Parties to always act in compliance with this Policy, the Code of Ethics and Conduct and the applicable legislation.

8. EXCEPTIONS

Any situation not covered by this Policy must be submitted to the Compliance area to be assessed and subsequently reported to the Risk Management and Audit Statutory Committee, which will, in turn, report it to the Board of Directors.

9. ETHICS CHANNELS

Any doubts regarding the application and interpretation of the guidelines provided in this Policy or when making decisions in specific cases will be addressed by Tupy's Compliance area on compliance@tupy.com.br.

If you are aware or suspect of a conduct that is contrary to a law, regulation, the contents of this Policy or the Code of Ethics and Conduct, make a report through one of the Company's official channels:

- Online Ethics Channel: www.tupy.com.br/etica;
- The boxes with forms available at Tupy’s units;
- E-mail: etica@tupy.com
- Phone - Brazil: 0800 721 7895;
- Phone - Mexico: 800 288-0150;
- Phone - Portugal: 800 180 431.

The channels are managed by an independent third-party company. All reports are individually assessed, investigated and clarified, following the appropriate processes for taking action, always ensuring the confidentiality of the information and non-retaliation of the whistleblower, who may choose to make his/her report anonymously.

10. FINAL PROVISIONS

The contents of this Policy will be only be changed after approval of the Board of Directors, whenever deemed necessary by such Board or as a result of regulatory changes.

Task	Area
Preparation	<i>Compliance</i>
Revision	Board of Officers and Risk Management and Audit Statutory Committee
Approval	Board of Directors
