ViA CRiSTAiS

POWERED BY VINCI HIGHWAYS

CODE OF ETHICS AND CONDUCT

Ethics Program

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MESSAGE FROM THE MANAGEMENT

In today's business environment, we need more than ever to be vigilant and stay compliant with the highest ethical business standards. At Via Cristais, a subsidiary of VINCI Highways, ethics is one of our core values. Each of us, in our daily business life whether we are interacting with colleagues, suppliers or customers, must maintain integrity everywhere and every day.

To support this, we comply with the values and principles set out in the main reference documents of the VINCI Group: the Manifesto, the VINCI Code of Ethics and Conduct and the VINCI Anti-Corruption Code of Conduct ("the VINCI Codes").

Via Cristais has a non-negotiable commitment to integrity, which is the basis of our credibility and the reason why we earn the trust of our users, partners and society. Acting ethically, transparently and responsibly is what ensures the sustainability of our business and the strengthening of our culture and our core values.

For this purpose, and to provide a practical complement to the VINCI Codes, we present our local Code of Ethics and Conduct, that translates our principles and guides our decisions on a daily basis. It was designed and tailored to support each of us in conducting our activities in a manner that is in line with the laws, good market practices, sustainability and, above all, the values that make us a globally respected company.

We invite all of you to carefully read and understand the content of this local Code and, more than that, to apply in practice its principles in every action and decision. Everyone's buy-in is essential for us to maintain a healthy, inclusive and responsible work environment, reinforcing our position as a company that inspires trust and generates a positive impact in the communities in which we operate.

We count on each and every one of you on this journey of integrity and excellence.



Laurent Cavrois
Chairman of the Board of Directors of Via Cristais



Tulio Toledo Abi-Saber
CEO of Via Cristais

IMPLEMENTATION AND APPLICABILITY OF THE LOCAL CODE OF ETHICS AND CONDUCT

Why implement a local Code of Ethics and Conduct?

Considering that Via Cristais is a subsidiary of VINCI Highways, which ensures that the VINCI Codes are distributed to all employee worldwide, we reaffirm our commitment to ethics and transparency. This local Code of Ethics and Conduct ("Local Code") directs everyone's actions, in line with the company's values and legislation.
Applies to: Directors, managers, employees, suppliers and third parties.

Scope

This Local Code must be followed by all directors, managers, employees, partners and their subcontractors, subsidiaries and affiliates of Via Cristais, at all hierarchical levels. The company will ensure disclosure and support for your application.

Applications and Conditions

The provisions of this Local Code do not exclude the applicability of the VINCI Codes and other related regulations. In unforeseen cases, use the principles of this Local Code to direct your conduct. Questions: Consult the Compliance Team by e-mail: compliance.viacristais@vinci-highways.com.br.

1 - OUR PRINCIPLES

1.01 - Integrity

Act with honesty, transparency and responsibility in all relationships and decisions. It is the basis of trust.

1.02 - Respect

Value the dignity, diversity and rights of all people. Promote an inclusive work environment free from discrimination and harassment.

1.03 - Corporate Responsability

Decide considering economic, social and environmental results.

1.04 - Excelence

Seek quality, efficiency and innovation in everything. It is the standard of action to exceed expectations and add ethical value.

1.05 - Compliance

Fully comply with laws, regulations, standards and VINCI Codes. This strengthens reputation and protects business.

2 - OUR COMMITMENTS

2.01 - SOCIAL

2.01.01 - Act as a Responsible Employer

Via Cristais seeks sustainable and responsible development, promoting a f**air, inclusive and collaborative** work environment. We invest in the growth and training of employees, valuing their skills.

2.01.02 - Diversity, Inclusion and Opportunity

Via Cristais **repudiates all forms of discrimination and prejudice** (race, color, ethnicity, origin, religion, age, gender, sexual orientation, etc.).

No employee may practice or tolerate discriminatory or hateful conduct. Any act of discrimination, harassment or exclusion must be immediately reported to the Compliance Team, which will ensure confidentiality and protection against retaliation.

2.01.03 - Health and Safety

It is Via Cristals' commitment to preserve the **health (physical and mental), safety and well-being** of everyone: employees, providers, partners and communities. We act in accordance with laws and standards, focusing on prevention through communication and training. **It is the duty of our employees:**

- Comply with health and safety policies, including the correct use of **PPE and EPCs.**
- Participate in training.
- Act **proactively in risk prevention.**
- **Immediately report** any accidents, incidents, questions or risks to leadership or internal channels.

Prohibited: Consumption of alcoholic beverages, use of illicit substances or any conduct that impairs the operation or puts oneself or third parties at risk during the working day, whether at the Via Cristais facilities, on the stretch of highway or when driving fleet vehicles.

2.01.04 - Political, religious, and ideological activitiest

Via Cristais is **non-partisan, secular and neutral.** We do not finance, support or promote parties, candidates or political-party/religious propaganda.

It is expressly forbidden in the workplace:

- Use company resources (systems, emails, equipment, institutional social networks, spaces) for **political purposes.**
- Wear objects or clothing alluding to political parties (t-shirts, caps, buttons).

The company respects individual opinions and beliefs, but maintains institutional neutrality to ensure a professional environment, free of pressure.

2.02 - ENVIRONMENT

2.02.01 - Reducing Environmental Impact

We reduce environmental impacts with actions for the climate, circular economy and preservation of resources. We seek solutions that **optimize the use of resources, reduce waste**, and encourage reuse and recycling.

We respect all environmental laws. We develop **individual and collective awareness** of environmental responsibility.

2.02.02 Community and Social Commitment

Via Cristais recognizes its social responsibility and seeks to act in a **respectful, transparent and collaborative** way in the communities. We value ongoing dialogue.

Employees must be aware of the social impacts of the activities, acting with respect for human rights and public interests, with an ethical posture and sensitive to local realities.

2.02.03 Human Rights

Respect for human rights is **essential** for ethical conduct and a fair work environment. We are committed to promoting and protecting the fundamental rights of all.

We offer **safe, healthy and fair working conditions**, in accordance with labour standards and international conventions. **We reject child, forced or degrading labor**, and we guarantee compliance with the laws of working hours and compensation.

We manage human rights risks in our operations and supply chain by taking preventive and corrective measures.

3 - OUR RULES

These rules are not intended to replace applicable laws and regulations, but to define the conduct and serve as references that, in addition to the need to respect the law, reflect a personal and professional behavior expected in our activities.

3.01 - Corruption and Bribery

Via Cristais adopts **zero tolerance** to any form of undue payment, bribery or offering of advantages to third parties (public agents, customers, suppliers, etc.). **No employee should offer or promise any illicit advantage** to obtain benefits.

These practices are illegal, compromise integrity, expose the company to sanctions, and undermine trust.

Everyone's duty: To act with rectitude, avoid situations that generate doubts about the impartiality of decisions, **refuse undue advantages and report** suspicious offers or solicitations. Receiving or offering advantages, even if symbolic, can be an infraction.

No performance objectives can be achieved by violating these rules.

3.02 Protection of Personal Data

Privacy **and protection of personal data** are fundamental rights. We guarantee and respect this right in operations and in the use of technologies.

Duties of Employees:

- Verify the **real need** for data before any processing (collection, storage, disclosure).
- To process only the **minimum of data** and for **legitimate purposes.**
- Ensure data **quality and integrity.**
- **Immediately notify** Via Cristais of any breach or attempted data breach, by e-mail: dpo.viacristais@vinci-highways.com.br.
- Cooperate in the investigation and mitigation of incidents.

3.03 - Company Equity

Assets include material assets (equipment, vehicles, systems, money) and **intangibles** (name, brand, image, reputation).

The resources must be used **solely for legitimate operational purposes. It is forbidden** to use them for personal benefit or for purposes outside the company. Everyone is responsible for **protecting, preserving and properly using** the

goods, preventing misuse or negligent use.

3.04 - Conflict of Interestt

Employees must act with **loyalty, impartiality and exclusive focus on the company's interests**, avoiding situations that compromise their exemption.

Conflict of interest: Occurs when an employee uses his position, information or company resources to obtain **his own advantages or to benefit people close to him**, to the detriment of Via Cristais.

External Activities: Allowed **outside of working hours** and without conflict with the company's interests. Employees must refrain from performing activities incompatible with their duties, such as:

- Public positions that may interfere with the Company's interests.
- Acting in suppliers, competitors or business partners of the company.

Family/Friends Relationships (Attention and Communication): Situations involving family or friends must be evaluated and communicated to the Compliance Team, such as:

- Business or commercial transactions with Via Cristais.
- Significant participation in the capital of partners or competitors.
- Influence for hiring suppliers/contractors who employ family members or friends.

In Via Cristais, the degree of kinship is considered by affinity and consanguinity, according to the following table:

DEGREE	CONSANGUINITY	AFFINITY
1st	Father, mother and child.	Spouse, ex-spouse, partner, ex-partner, stepfather, stepmother, father-in-law, step-parent, step-son, son-in-law and daughter-in-law
2nd	Grandparent, grandchild, brother and sister	Grandparent, grandchild, brother and sister of the spouse or partner
3rd	Great-grandparent, great-grandson, uncle and nephew	Great-grandparent, great-grandchild, uncle and nephew of the spouse or partner

- **It is forbidden to hire relatives of up to the 3rd degree** of employees/directors/partners for positions with direct subordination to each other or under the same direct management.
- Employees with an affective or friendship bond s**hould not participate in each other's decision-making processes** (hiring, moving, performance evaluation).t

The hiring of a PEP (Politically Exposed Person) or relative of PEP up to the 3rd degree must be evaluated and **approved in advance** by the Compliance Team.

Potential Conflict: The employee must immediately notify the superior or Compliance, refrain from involvement and wait for guidance. The mere existence of the conflict is not misconduct, as long as it is treated with transparency.

Political-Party Activities: Participation on behalf of Via Cristais **is prohibited**. If the employee wants to engage in active activities, he must notify the Compliance Team in advance.

Academic Production: Encouraged, as long as it does not use the organization's resources (facilities, confidential data, equipment) for private or academic purposes and **does not generate a Conflict of Interest.**

3.05 - Records and Internal Control

Employees are responsible for ensuring that all records (financial, accounting, corporate) are **complete, accurate, legible and made in a timely manner,** reflecting Via Cristais' transactions.
It is strictly prohibited: Coercing, deceiving, manipulating or misleading any party (internal or external) involved in auditing, inspection or inspection. It is forbidden to make inadequate, ambiguous or fraudulent accounting entries to hide information.

3.06 - Gifts, Presents, Entertainment & Hospitality

The offering and receiving of courtesies are allowed **only for legitimate business purposes, without expectation of undue advantage,** in an **impersonal and**

transparent manner. They must not give rise to doubts about impartiality or suitability.

3.06.01 - Freebies & Gifts

All courtesies must be recorded and reported to the Compliance Team, according to internal procedures.

- They must be conducted with responsibility and integrity.
- **Avoid Bribery:** Items cannot be perceived as bribery or attempted to influence. In case of suspicion, the employee must **refuse, return and communicate it to the Compliance Team.**
- **Prohibition:** It is forbidden to offer/receive goods of **high value, money, gift cards, vouchers, credits.**

- **Gifts and Promotional Gifts Allowed:** Gifts or items for corporate use (e.g., pens, diaries), provided that:
  - Maximum amount of **R$ 200.00 (two hundred Brazilian reais).**
  - Do not be recurring to the same recipient/sender.
  - Are aligned with the institutional purpose.
  - **Items Above R$ 200.00 (two hundred Brazilian reais):** Must be justified and forwarded to the Compliance Team for evaluation and destination (approval, lottery, donation).

3.06.02 - Hospitality, Events and Entertainment

The act of offering or receiving hospitality or participation in events must have a **legitimate business purpose** and/or aim at professional improvement.
Conditions for accepting invitations (Congresses, Fairs): All **conditions** must be met:

- Institutional character.
- Full compliance with the values and business of VINCI Highways and Via Cristais.
- Do not generate reputational risks.
- Prior communication to the Compliance Team to verify the integrity of the offeror.
- Value not excessive or outside acceptable standards.

Invitations to shows/sporting events/concerts may be accepted if they **respect the above rules and have an institutional purpose.**

3.06.03 - Public Agents

It is strictly forbidden to offer gifts, presents or hospitality to public officials, as a general rule, regardless of value. This avoids any perception of favoritism or conflict.

Exception (Institutional gifts of low value): They can be offered, provided that:

- Value does not exceed R$ 100.00.
- The offer is of **legitimate interest of the public agency.**
- There is **prior and express authorization from the Compliance Team**, with formal registration and justification.

The participation of public agents in events/meetings is allowed if it has a **strictly professional purpose and proven public interest**, and must be evaluated and approved by Compliance before the offer or acceptance.

3.07 - Mergers & Acquisitions, Joint Venture, Consortium

All operations must be conducted with the highest standards of ethics and transparency, carrying out **integrity due diligence** conducted by the Compliance and Legal Teams to ensure that they are an extension of our values.

3.08 - Handling of Confidential Information

Confidential information is **a strategic asset**. All employees have a duty to **protect and use** this information only **when necessary and in an authorized manner**, ensuring protection against access or misuse.

Guidelines:

- Respect the confidentiality of data (internal, strategic, financial, user, supplier).
- Share information only with **authorized persons.**
- **Do not use confidential information** for your own benefit or that of third

parties, or to influence decisions against the company.
- Follow all data protection and information security standards.
- **Immediately report** any incident or suspected leak/misuse.

4 - EXTERNAL RELATIONSHIP

4.01 - Institutional Communication, Social Media and Relations with the Press

Via Cristais uses social media for transparency. **Only authorized professionals** can respond or interact on behalf of the company on these channels.

Contact with the press must be made **exclusively by designated spokespersons**. **It is forbidden** to grant interviews or statements without authorization.

Any request for a statement or information about Via Cristais must be **immediately forwarded to the Communication area**, which will direct it to the designated professional.

4.02 - Relationship with the Government

It must be conducted with the **highest ethical rigor and transparency**. No relationship can aim to obtain **an undue advantage.**

Guidelines:
- Communication must be **clear, objective and technical**, and **through institutional channels.**
- Personal messages should be avoided; if indispensable, maintain a formal and professional character and **formalized by e-mail.**
- E-mails must be addressed to **at least two public agents** or Via Cristais employees.
- Phone calls: use appropriate language. Strategic matters should be **recorded in an e-mail** later.
- Processes for obtaining licenses/permits must follow f**ormal and transparent procedures**, conducted by authorized professionals.
- Any payment request not provided for by law must be **refused and communicated to the Compliance Team**.

- Meetings with public agents should preferably be attended by **at least two Via Cristais employees**.
- Meetings should preferably take place at the headquarters of the public agency or at the Via Cristais facilities, during business hours.
- Avoid meetings in places/times/contexts that are not compatible with the institutional character.
- Whenever possible, **keep a record of the meeting** and send information to the Compliance Team.

Any evidence of **corruption, bribery, money laundering** must be **immediately stopped and reported** to the Legal or Compliance Team.

Every document to be signed with the Public Administration must be analyzed by the **Legal Team.**

The hiring of providers/consultants appointed by public agents should be **avoided**. If necessary, it should follow the standard procedure of the Procurement Area, seek references, and the Compliance Team should perform **integrity due diligence.**

Employees must c**ooperate transparently and fully with public authorities** in investigations/audits/inspections. **No information should be omitted, tampered with, or destroyed**. All documents provided must be true, complete, and up-to-date.

In case of doubt, seek guidance from Compliance or Legal before any manifestation. **No employee will be punished or retaliated against for cooperating in good faith.**

4.03 - Partners, service providers and suppliers

The selection and maintenance of partners, service providers and suppliers are subject to approval in **Integrity Due Diligence,** ensuring that their conduct is aligned with the institutional values of ethics, human rights, socio-environmental responsibility and anti-corruption, as well as the provisions set forth in this Local Code, reinforcing Via Cristais' commitment to an integral value chain. sustainable and reliable.

The professionals involved in the selection and contracting of suppliers must adopt objective and technical criteria such as quality, price, specialization, compliance and adequacy to contractual needs, ensuring impartiality in decisions and equal conditions among bidders.

4.04 - Intermediary Agents

The hiring of intermediaries (commercial agents, consultants) should only occur when there is a **legitimate justified need** and when these partners demonstrate **technical competence and an upstanding reputation.**

4.05 - Relationship with competitors and Free Competition

Via Cristais **values and respects free competition.** All activities are conducted ethically and in compliance **with antitrust and antitrust laws.**

We do not tolerate unfair competition, cartel formation, abuse of power, or any conduct that restricts free competition.

Employees should avoid:

- Share sensitive/strategic information with competitors (pricing, costs, plans).
- Adopting attitudes that defame or damage the image of competitors.
- Participate in agreements that can manipulate the market.

4.06 - Donations and Sponsorships

We recognize the importance of donations and sponsorships as instruments of social responsibility. Initiatives must be **transparent, ethical, and in line with the law and VINCI Codes**, ensuring the legitimate use of resources.

Conditions:

- Allocate resources only to legalized entities/projects, with legitimate social, cultural, educational or environmental purposes.
- Avoid associations that generate a **conflict of interest, personal favoritism or illicit practice (bribery).**
- Maintain a **complete and transparent** record of the amounts, beneficiaries

and objectives, ensuring traceability.
- Prior approval of at least 2 officers.

Important: Donations of material (milling cutter and others from civil construction) cannot be donated without proper approval.

5 - COMMUNICATION CHANNELS AND COMMITMENT TO NON-RETALIATION

Via Cristais offers **secure and confidential channels** to report, in good faith, irregularities or violations of the Local Code, the applicable law or the Anti-Corruption Law.

The **Confidential Channel** is operated by an independent company, ensuring the absolute confidentiality of the whistleblower:

Website: **www.canalconfidencial.com.br/viacristais**
Phone: **0800 300 4474**

We guarantee confidentiality and protection against retaliation for complaints made in good faith.
All complaints will be investigated impartially, confidentially and in a timely manner.

You can also directly contact VINCI Concessions' Compliance & Corporate Department and use the dedicated digital VINCI Concessions platform: https://vinci-concessions.integrityline.app. This platform enables alerts to be collected anonymously. An alert is considered anonymous if its author chooses not to disclose their identity.[

6 - CONSEQUENCES AND DISCIPLINARY MEASURES

Failure to comply with the rules of the VINCI Codes, this Local Code or Via Cristais' internal rules will result in disciplinary measures proportional to the seriousness of the misconduct.

Sanctions apply to everyone, including Top and Senior Management, and may include, but are not limited to:

- Warning (verbal or written);
- Suspension;
- Dismissal for cause.

Note: These measures are applied **regardless** of other applicable legal or judicial sanctions.

Suppliers, contractors and partners who violate the VINCI Codes or this Local Code are subject to contractual sanctions, such as:

- Suspension of Service/Supply
- Termination of Contract
- Other penalties provided for in the contract and in the legislation

7 - REVISION CONTROL

Version	Date	Revised Items
0	15/04/2025	Issue of this document

8 - APPROVAL

Etapa	Nome	Cargo
Elaborator	Débora Baptista	Compliance Analyst
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INTEGRITY
INCLUSION &
COLLECTIVE
RESPONSABILITY

ViA CRiSTAiS

POWERED BY VINCI HIGHWAYS

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