

ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

Version 1.0/2024

CONTROL SHEET

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1. OBJECTIVE

This Anti-Corruption and Anti-Bribery Policy ("Policy") aims to inform all parties involved in **COGNITTIV**'s operations about key aspects of internal legislation in a practical way, guiding and affirming **COGNITTIV**'s stance against harmful acts toward domestic and foreign public administrations. It also establishes principles, guidelines, and procedures that must be followed by all **COGNITTIV** members during their activities and in dealings with clients, partners, and public agencies, emphasizing integrity and transparency.

2. REFERENCE STANDARDS

COGNITTIV undertakes to observe the rules of prevention and combat against corruption established in Brazilian legislation, including Law No. 12,846 of 2013 and Decree No. 11,129 of 2022, among other regulations issued by competent authorities (collectively referred to as "Anti-Corruption Laws"), as well as all other applicable anti-bribery and anti-corruption laws and regulations, under the terms of the legislation, such as:

- FCPA – Foreign Corrupt Practices Act (USA).
- UK Bribery Act – Anti-bribery law (UK).

3. SCOPE OF APPLICATION

This Policy applies to all **COGNITTIV** stakeholders, including third parties in contractual relationships with the company.

4. DEFINITIONS

- **Bribery** – Promising, offering, or providing, directly or indirectly, undue advantages to public agents or any related individuals or entities, with or without profit, to obtain undue benefits, influence decisions, or unlawfully steer commercial practices.
- **Kickback** – Illicit money or undue advantage promised, offered, or delivered in exchange for preferential treatment.
- **Public Administration:** It can be understood as the set of bodies, services, and State agents that serve social interests.

Public Administration can be divided into direct (Union, States, Municipalities, and Federal District) and indirect (autarchies, public foundations, public companies, and mixed-capital companies or other forms of decentralization authorized by law).

The Public Administration will be considered national when referring to Brazil, and foreign public administration will refer to the bodies and state entities or diplomatic representations of a foreign country, at any level or sphere of government, as well as the legal entities directly or indirectly controlled by the public authority of a foreign country.

- **Public Agent:** According to the Administrative Improbability Law (Law No. 8,429 of 1992, as amended by Law 14,230 of 2021), "public agent means the political agent, the public servant, and anyone who exercises, even temporarily or without remuneration, by election, appointment, designation, hiring, or any other form of investment or link, mandate, position, employment, or function in the entities referred to in art. 1 of this Law."

5. BEST PRACTICES OF COGNITTIV IN COMBATING BRIBERY AND CORRUPTION

5.1. HARMFUL ACTS AGAINST PUBLIC ADMINISTRATION

COGNITTIV does not engage in, encourage, or contribute in any way, whether through its leaders, employees, or service providers, to any conduct that results in harmful acts against national or foreign Public Administration.

Furthermore, **COGNITTIV** exemplifies acts considered harmful to Public Administration as provided for in the Anti-Corruption Law:

- Promising, offering, or giving, directly or indirectly, undue advantage to a public agent or a third party related to them.
- Evidently financing, funding, sponsoring, or otherwise subsidizing the practice of illicit acts provided for in the Anti-Corruption Law.
- Evidently using an intermediary, either an individual or a legal entity, to conceal or disguise their true interests or the identity of the beneficiaries of the acts performed.
- Hindering investigative or oversight activities of public bodies, entities, or public agents, or interfering in their operations, including in regulatory agencies and oversight bodies of the national financial system.
- Regarding public tenders and contracts with Public Administration:

- Frustrating or defrauding, through adjustment, agreement, or any other means, the competitive nature of public procurement procedures.
- Hindering, disrupting, or defrauding the execution of any act of public procurement procedures.
- Removing or attempting to remove a bidder through fraud or the offer of any advantage.
- Defrauding public procurement or contracts resulting therefrom.
- Fraudulently or irregularly creating a legal entity to participate in public procurement or enter into an administrative contract.
- Fraudulently obtaining undue advantage or benefit from modifications or extensions of contracts with public administration, without authorization by law, the procurement call notice, or the respective contractual instruments.
- Manipulating or defrauding the economic-financial balance of contracts with public administration.

5.2. PRIVATE CORRUPTION

Even though there is no specific legislation in Brazil addressing this issue, and the main focus is on public corruption, private corruption can also be highly detrimental to the economy, society, and the rule of law.

Private corruption can occur in various forms, such as bribing employees of other companies to secure lucrative contracts, manipulating financial information to deceive investors or business partners, and situations involving conflicts of interest leading to the receipt of undue benefits by the Parties.

COGNITTIV does not tolerate corrupt acts committed between individuals in the private sector, meaning it is prohibited to promise, offer, give, directly or indirectly, any kind of advantage or benefit to another individual or legal entity to have that person perform a certain action or refrain from acting, with the aim of obtaining an advantage that would not be achieved transparently and with integrity.

5.3. INTERACTIONS WITH PUBLIC AGENTS AND PRIVATE AGENTS

- The recipients of this Policy must under no circumstances engage in or deliberately ignore the practices listed above. Additionally, **COGNITTIV** considers the following behaviors unacceptable:
- Engaging in or hiring third parties to engage in any corrupt, extortionate, or fraudulent practices.
- Any practice of forgery, ideological falsification, embezzlement, tax evasion, among other illicit acts.
- Accepting or offering illicit incentives, such as bribes or kickbacks.

In the case of interaction with Public Agents, the responsible professional must report the reason for the contact to the Board in advance so that it is aware and authorizes the interaction. Moreover, in the case of in-person visits, it is recommended that the **COGNITTIV** employee is accompanied by another team member. Additionally, **COGNITTIV** team members are prohibited from communicating with Public Agents on behalf of the company or regarding any matters of interest to **COGNITTIV** outside business hours or using unofficial means of communication (such as social media, personal emails, or personal phones).

5.4. ACCEPTANCE OF GIFTS

Stakeholders acting on behalf of **COGNITTIV** are prohibited from suggesting, requesting, offering, or accepting gifts, souvenirs, or other offers of any value from Clients, partner commercial establishments, suppliers, competitors, and contractors, except for brand memorabilia such as pens, mechanical pencils, agendas, calendars, cardholders, and notepads, which comply with the established Code of Conduct.

It is also emphasized that stakeholders acting on behalf of **COGNITTIV** are prohibited from accepting personal invitations for travel and lodging from contracted companies, partner commercial establishments, contractors, suppliers, or competitors. Expenses paid by contracted companies, partner establishments, contractors, suppliers, or competitors related to meals or public entertainment are not acceptable.

5.5. DONATIONS

Members of the Board, Employees, and Third Parties are prohibited from making any type of donation to individuals, legal entities, or Public Officials, with the intention of directly or indirectly influencing decision-making.

Donations to political parties, political campaigns, and/or candidates for public office using **COGNITTIV** resources are also prohibited.

COGNITTIV may, however, make donations to philanthropic institutions with legitimate interests, after completing a background check procedure.

5.6. CONFLICT OF INTEREST

A conflict of interest can be defined as a real or apparent conflict that may arise when the activities of the individuals involved and their personal, family, social, or political relationships interfere or have the potential to interfere with their responsibilities and duties to **COGNITTIV**.

To ensure the integrity of **COGNITTIV**'s operations, it is strictly prohibited for anyone in the course of their activities to engage in conflicts of interest between their personal interests and the company's interests. Using a position at **COGNITTIV** to obtain undue advantages or benefits, directly or indirectly, for oneself or any other business or related person, is prohibited.

Members of the Board, Employees, and Third Parties must:

- Act with ethics, honesty, and transparency, guiding their actions for the common good of **COGNITTIV** and its Clients. They must also refrain from influencing others involved, performing activities incompatible with their function, negotiating with third parties interested in public agent decisions, among other actions.
- Not engage in independent activities that compete directly or indirectly with **COGNITTIV**, unless express authorization is obtained from the Compliance Officer.
- Inform the Compliance Officer of any additional activities performed, allowing them to evaluate potential conflicts of interest or risks, including reputational risks, for **COGNITTIV**.
- Report to the Compliance Officer any additional values or benefits received in their professional activity.
- Ensure the hiring of suppliers and business partners is always transparent, documented, and beneficial to **COGNITTIV**. Members of the Board, Employees, Third Parties, and Partners with any conflict of interest regarding any supplier must

immediately inform the responsible department and abstain from participating in the supplier's hiring, payment, disputes, or evaluation.

5.7. RELATIONSHIP WITH CLIENTS

Employees and Third Parties must, during their activities on behalf of **COGNITTIV**, negotiate only with clients of impeccable reputation who have been approved under the *Know Your Customer* Policy.

Contracts signed with Clients must include anti-corruption, anti-bribery, and anti-money laundering clauses. Any amendments to these clauses must be approved by the Legal Department and submitted to the Compliance Department.

5.8. EMPLOYEE RECRUITMENT

COGNITTIV adopts a transparent and responsible approach to hiring its professionals. Thus, before commencing work, the professional must be evaluated under the Know Your Employee Policy.

Additionally, it is the responsibility of hierarchical superiors to monitor the activities developed by Employees, remaining attentive to any indications of non-compliance with Anti-Corruption and Anti-Bribery Laws, regulations, and Policies.

6. GENERAL PROVISIONS

6.1. PROFESSIONAL AWARENESS

All professionals hereby acknowledge that **COGNITTIV** may monitor any activities carried out within its physical/virtual spaces, whether or not these are related to the roles/functions, with the sole purpose of overseeing operations and identifying suspicious conduct to ensure the effectiveness of the procedures published in this Policy and other applicable internal regulations.

6.2. POLICY UPDATES

This Policy will be updated whenever i. significant legislative or regulatory changes occur, ii. the Organization's business scenario changes, or iii. a risk analysis review deems it necessary. The Compliance Department is responsible for implementing changes and submitting them for Board approval.

6.3. RELATED POLICIES

COGNITTIV has established a Compliance Program, and its stakeholders must be aware of other related policies.

7. INVOLVED AREAS

This Policy was drafted by External Legal Counsel, which, at the request of the **COGNITTIV** Compliance Department, may review it.

8. APPROVAL AND EFFECTIVENESS

This Policy was approved on November 1, 2024, by the Board members and became effective on the date of its approval. Its validity is indefinite and can only be replaced by an updated version.