



## Fighting corruption is a priority for BRK

**With the Anti-Bribery and Anti-Corruption Program, the company works to ensure maximum integrity with public agents**

Fighting corruption is a priority issue for governments around the world. Several countries have laws to prevent cases of bribery of public officials, including Brazil, which in 2013 approved the Anti-Corruption Law (Law No. 12,846/2013). Other laws that are widely known and consolidated on this topic are the Foreign Corrupt Practices Act (FCPA) of the United States and the Bribery Act, from UK.

At BRK, the commitment to ethical performance led to the implementation of a Anti-Bribery Management System - SGAS, which seeks to support the company in the fight against corruption, creating a model of integrity, transparency and compliance through a series of processes, concepts and practical guidelines that all employees, officers and members of the Board of Directors must follow.

In addition to the determinations of Brazilian and foreign legislation, guidelines from regulatory bodies with a prominent role in the fight against corruption - such as the United States Department of Justice (DoJ) and the Office of the Federal Controller General of Brazil - and relevant internal and external issues for the company were considered for the implementation of SGAS.

In 2021, BRK and its subsidiaries received ISO 37001 certification, reinforcing the alignment of its SGAS with the best market practices.



### Where are the corruption risks?

Preventing the risks of corruption and bribery requires mapping the operational and administrative processes in which this type of situation can occur, such as when interacting with public officials, participating in bidding processes or even contracting third parties and business partners.

This mapping and prioritization of risks allows the construction of processes for their mitigation, which translate into effective purchasing and payment procedures, and prudent hiring and compensation practices.

To validate the effectiveness of these controls, BRK continuously monitors key company processes, and the results are reported quarterly to the Ethics Committee and the Board of Directors.

Risk assessment is also carried out in the processes for evaluating new businesses. Corruption risks are mapped on investment intentions for mergers and acquisitions (M&As) and for the formation of joint ventures.



### Governance of the Anti-Bribery Management System

The Anti-Bribery and Anti-Corruption Policy, approved by BRK's Board of Directors, presents concepts and definitions that allow characterizing a given act as corruption.

The Policy establishes, for example, that: "All employees and third parties acting on behalf of BRK are prohibited from negotiating, offering, promising, receiving, enabling, paying, authorizing or providing (directly or indirectly) bribes, improper advantage, payments, gifts, travel, entertainment or even to effect the transfer of any Thing of Value to any person, whether a Public Official or not, to influence or reward any action, omission, favorable treatment or decision of such person for the benefit of the Company."

All people who are aware of any case of corruption or disrespect for the Company's ethical values are encouraged to report such situations to the Confidential Channel, the company's main tool for receiving this type of report. (Click here and understand how this platform works).

In addition to the Matrix Policy, the fight against bribery and corruption at BRK is guided by a series of internal regulations that are continually reviewed and updated by the Compliance area and approved by Senior Management, including the standards for Donations and Sponsorships; Gifts, Entertainment and Travel; Relationship with Public Power; Assessment of Third Party Risks and Conflict of Interest.



### Training and Communication

Annually, BRK employees are trained in topics relevant to the SGAS, including the Code of Conduct and the Anti-Corruption Policy. In addition to training, 100% of the workforce must annually complete the Declaration of Compliance with the Anti-Bribery and Anti-Corruption Policy.

Training on the Company's Anti-Bribery and Anti-Corruption Policy is also required for certain groups of suppliers, specifically those classified as high risk.