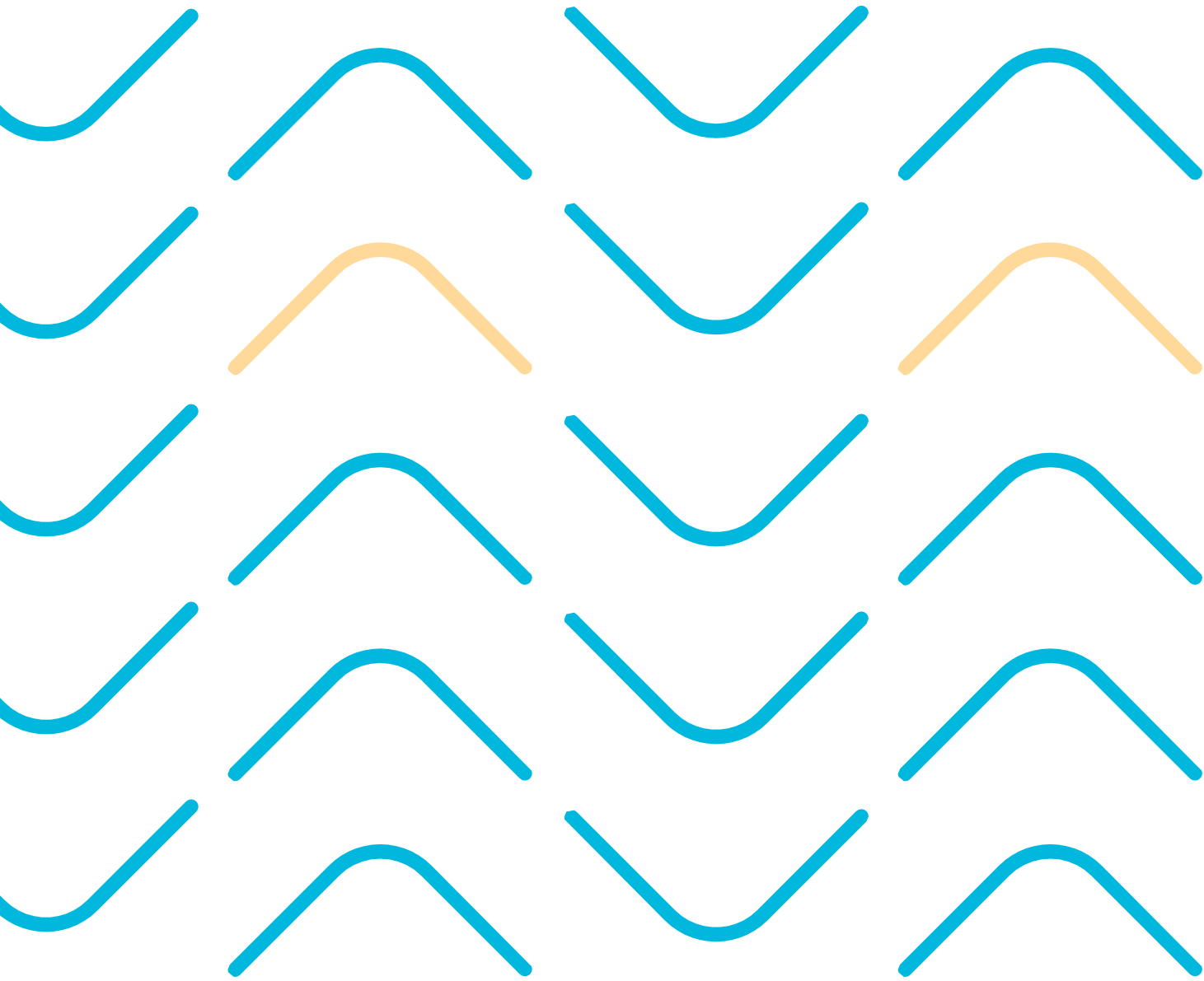


Anti-Corruption Guide

With this **Anti-Corruption Guide**, Wilson Sons intends to disseminate the moral and ethical values that guide its various businesses, reiterating its principle of fighting corruption in all its forms.





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MESSAGE FROM THE PRESIDENT

Dear employees,

Wilson Sons seeks to maintain the highest levels of professional standards, always striving for ethics and integrity in its business units.

In order to strengthen the practice of actions that guarantee us a policy of broad transparency and corporate responsibility, I present to you our Anti-Corruption Guide, which reinforces our commitment to fighting corruption in all its forms, as mentioned in the United Nations Global Compact, which we adhered to in 2009, as well as the Anti-Corruption Law.

In addition to reinforcing our Corporate Governance environment, the document is essential so that everyone understands and contributes to keeping our environment increasingly incorruptible and preventively protected against corruption.

It is important to point out that Wilson Sons also has the Code of Ethical Conduct, however, this Anti-Corruption Guide is more specific in its content and is directed at this matter. These documents represent the most important pillars of our Compliance Program.

Relying, once again, on everyone's efforts to adhere to this Guide, which ratifies our moral and ethical values.

Integrity, we are all responsible.

Thank you very much.

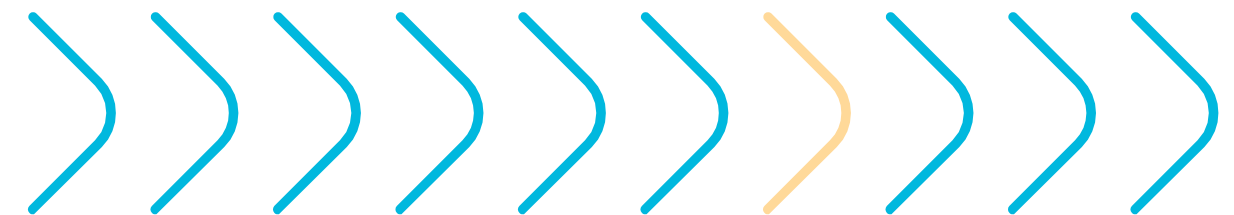

Fernando Salek
President

01 Introduction

As a company in close interaction with public administration agencies, Wilson Sons seeks to ensure that, while conducting its activities, its employees and any third parties acting on its behalf comply with the highest standards of integrity.

This Guide contains guidelines to ensure that Wilson Sons and others acting on its behalf understand and act in accordance with anti-corruption laws in all relations with the public administration. It is important to note that Law 12.846/13 (the Anti-Corruption Act) states that bribery of public officials is illegal. However, Wilson Sons expresses and reaffirms its non-tolerance for fraud and corruption in all its forms, directed to either the public or the private sector, regardless of the amount involved. This Anti-Corruption Guide also contains initiatives related to the Integrity Program.

This Guide, along with the Code of Ethical Conduct, represents the company's key documents regarding its guidelines on integrity.



02

Our commitments and the anti-corruption laws we need to follow

2.1 LAW 12.846/2013 (BRAZILIAN ANTI-CORRUPTION ACT)

Provides for the administrative and civil accountability of legal entities regarding the practice of acts against the public administration, both on a national and international level.

2.2 FCPA / UKBA

In addition, we must abide to other anti-corruption laws, such as the US federal law against corruption and bribery – Foreign Corrupt Practices Act (FCPA) – and the United Kingdom’s anti- corruption law – UK Bribery Act (UKBA).

2.3 THE UNITED NATIONS GLOBAL COMPACT

Wilson Sons is a signatory to the United Nations Global Compact, which sets forth ten principles in areas including human rights, labor rights, environmental protection and in the fight against corruption, and seeks to provide guidelines for the promotion of sustainable growth and citizenship. In addition to supporting and disseminating such principles, the company is also committed to incorporating those principles into its culture, strategy and operations.

2.4 OECD (ORGANIZATION FOR ECONOMIC COOPERATION AND DEVELOPMENT)

All signatory countries must criminalize corruption acts of foreign public officials in international transactions. In Brazil, as from the ratification of the convention which

has been incorporated into the Brazilian legal system, any individual or entity committing acts of bribery of a foreign public official in the territory of a signatory State to the OECD Convention is subject to its anti-bribery sanctions.

2.5 OTHER APPLICABLE LAWS

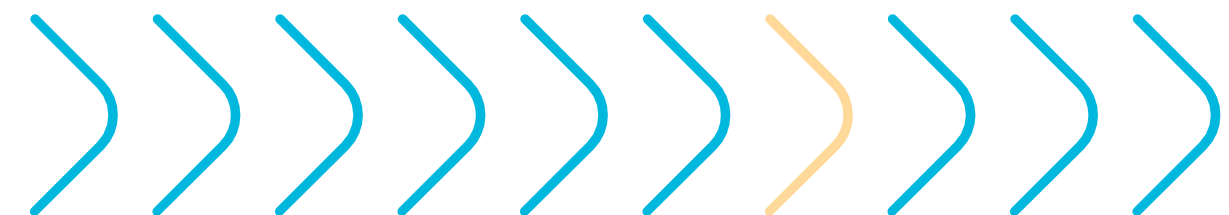
We must respect all laws of the legal system, always acting with diligence, responsibility and integrity in all our actions, including in interactions with public agents.

03

Objective

Reinforce a proactive commitment to national initiatives (Law 12.846/13) and international regulations (United Nations Global Compact and International Anti-Corruption Laws), and to initiatives aiming to prevent and fight corruption in all its forms, by establishing behavioral standards for employees in situations that may involve or characterize bribes and/or acts of corruption.

This document also seeks to establish guidelines for the reception, treatment, and monitoring of acts that may characterize irregularities.



04

Scope

This Guide applies to all Wilson Sons businesses, including its subsidiaries, members of the Board of Directors, officers, occupants of managerial positions, employees, trainees and suppliers of Wilson Sons, and to any third parties acting on the company's behalf in any relationships with government agents. Everyone must provide a formal declaration of acceptance of this Guide.

05

Guidelines

5.1 BEHAVIOR DURING INTERACTIONS WITH PUBLIC AGENTS

With regard to contacts with public agents, we must **NOT** under any circumstances:

- 5.1.1 Promise, offer or give, directly or indirectly, undue advantages to public agents or to a third party related to them;
- 5.1.2 To finance, fund, sponsor or in any way subsidize the practice of illegal acts;
- 5.1.3 Use of intermediary (interposed individual or legal entity) to conceal or disguise their real interests or the identities of the beneficiaries of the acts.

5.2 BEHAVIOR DURING PUBLIC BIDDING PROCESSES

With regard to bidding processes and contracts, we must **NOT**, under any circumstances:

- 5.2.1 Frustrate or defraud, by means of adjustments, arrangements or any other scheme, the competitive character of a public bidding process, as well as to prevent, disturb or defraud the process or contract resulting therefrom;
- 5.2.2 Create, in a fraudulent or irregular way, a legal entity to participate in public bidding or enter into an administrative contract, as well as to remove or seek to remove a bidder by means of fraud or offering of an advantage of any kind;
- 5.2.3 Carry out actions to obtain improper advantage or benefit, fraudulently or without authorization granted by the law of modifications or extensions of contracts signed with the public administration during the call for bids or in the respective contract;
- 5.2.4 Manipulate or defraud the economic-financial balance of contracts signed with public agencies.

5.3 INITIATIVES AGAINST MONEY LAUNDERING

Money laundering is the process by which someone omits or disguises the existence of an illegal source of income to make it appear legitimate, possibly leading to a criminal prosecution of the Company.

Employees are prohibited from engaging in any money-laundering related activity and should use the Ethics Channel if they become aware of any circumstances that may lead them to suspect that illegal payments are being made or received.

5.4 RELATIONSHIP WITH SUPPLIERS (PRIVATECORRUPTION)

With regard to the relationship with suppliers, we must:

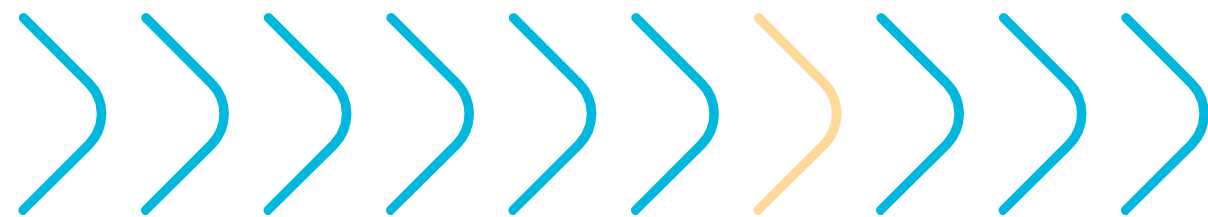
5.4.1 Act in accordance with internal regulations, banning any type of conflict of interest that may influence the decisions of any employee regarding business conducts with suppliers;

5.4.2 Act with diligence and responsibility during negotiation processes and not release confidential information in any case;

5.4.3 The contracting of suppliers who have family relations with Wilson Sons employees may be accepted when previously approved and provided there are no privileges in the negotiation process. The contracting should be conducted on equal terms with others suppliers;

5.4.4 Not use Wilson Sons property for matters of personal or third party interests;

5.4.5 Not request discounts in purchases of goods or services for personal use or consumption, based on our position in the company.



06

Integrity Program

The Wilson Sons Integrity Program is comprised of a set of policies and procedures aimed at the prevention, monitoring, detection and response to harmful acts under Law 12.846/2013.

6.1 COMMITMENT FROM THE LEADERSHIP

Wilson Sons relies on integrity measures developed by the governance structure and the senior management that demonstrate its commitment to the development and continuous improvement of the Integrity Program.

6.2 MANAGEMENT STRUCTURE OF ETHICAL AND ANTI-CORRUPTION ISSUES

The Compliance area is the internal body responsible for the integrity program and monitoring its enforcement, having guarantees to avoid arbitrary punishments, in order to carry out their activities independently, as well as autonomy to access documents, systems and people to collect information necessary for the investigation.

6.3 WHISTLEBLOWER CHANNEL

Wilson Sons has an independent complaint channel where whistleblowers are guaranteed anonymity. It can be reached by dialing 0800 602 6908 or by email at www.contatoseguro.com.br/wilsonsons. The link is also available on the Group's institutional website.

Wilson Sons is committed to preserving the anonymity of whistleblowers in order to avoid embarrassments and retaliations.

Wilson Sons will provide an environment of protection against any form of retaliation to those who, in good faith, report on crimes, wrongdoings, or any other unlawful act.

The Ethics Committee is responsible for receiving the reports made through the channel and for guiding the investigation. After an objective assessment, the Committee will decide on possible disciplinary measures, in strict compliance with the rules set forth in the Brazilian legal system.

6.4 ACCOUNTING RECORDS

Wilson Sons, in accordance with the corporate governance principles of transparency and accountability, operates in a controlled environment that allows for the preparation and disclosure of financial reports free of distortions and in compliance with Brazilian accounting standards.

6.5 INTERNAL CONTROLS

Wilson Sons is committed to assessing the adequacy, efficiency and effectiveness of its business control systems, establishing policies and assessing their level of compliance in accordance with the Brazilian legislation and internal regulations.

6.6 TRAINING

Wilson Sons has an awareness program in place to prevent acts of corruption and promote integrity, and to disseminate issues that are common to all employees, at all hierarchical levels, in order to deepen everyone's knowledge of the values and guidelines of the company, enabling them to identify, prevent and report on corruption.

6.7 RELATIONSHIP WITH THIRD PARTIES

Wilson Sons is committed to hiring suppliers who know, adhere to and abide by the rules of its Code of Ethical Conduct and the Anti-Corruption Guide.

In order to avoid violations of the law by third parties, Wilson Sons formally requires its suppliers to carry out their activities based on ethics, social and environmental responsibility, and to declare compliance with anti-corruption laws.

6.8 PERIODIC RISK ANALYSIS

Wilson Sons understands that risk management is fundamental for the maintenance of the Company's existence, and consequently, for the execution of strategic and corporate objectives. The company has an Integrated Risk Management Policy in place, with concepts, guidelines and responsibilities to ensure the excellence of Integrated Risk Management in the company, including risks related to fraud and corruption.

6.9 BIDDING PROCESSES

In case of participation in bidding processes or execution of contracts with public agencies, any conduct that is not in accordance with the Brazilian legislation is prohibited. For bidding processes that do not involve public bodies, we are committed to maintaining a relationship based on respect and honesty, with upright competitive practices.

6.10 MERGERS, ACQUISITIONS, AND CORPORATE RESTRUCTURING

In order to mitigate risks related to mergers, acquisitions and restructuring processes, Wilson Sons performs a due diligence process, through its legal area, on aspects of compliance in order to identify a history of involvement with corruption or any other illegal practices involving the other party.

6.11 POLITICAL DONATIONS

Wilson Sons does not engage in political party activities and does not make political contributions for candidates, political parties, party representatives or related campaigns, according to legislation forbidding such acts.

07

Roles and Responsibilities

BOARD OF DIRECTORS

Provide independent judgment on Anticorruption issues, define the Company's strategic steps and oversee acts by the Management and by the Executive Officers.

EXECUTIVE COMMITTEE

Approve the Anti-Corruption Guide and unequivocally support Integrity Program.

ETHICS COMMITTEE

- (i) Receive and refer to the appropriate investigation channel, in order to assess, independently and autonomously, the reports received through the ethics channel;
- (ii) Periodically review and recommend any changes to the Company's Code of Ethical Conduct and Anti-Corruption Guidelines;
- (iii) Monitor Ethics and Corruption events in progress and solve conflicts not contemplated in the Code of Ethical Conduct and Anti-Corruption Guide;
- (iv) Ensure that violations are followed by applicable disciplinary actions, regardless of the hierarchical level and without leaving the applicable legal penalties aside;
- (v) Ensure that the Board of Directors is aware of matters that may have significant impact on the organization's image.

COMPLIANCE

- (i) Ensure compliance with this Guide;
- (ii) Create control rules for documents and information on relations with the Government; report activities to the Executive Committee;
- (iii) Propose actions to the Executive Committee that contribute to the consolidation of a culture of ethics/anti-corruption amid the various agents that interact with the WS Group;
- (iv) Define the content and form of the training of employees to renew ethical and anti-corruption concepts;
- (v) Coordinate and supervise the activities of the Ethics Committee and manage the ethics channel;
- (vi) Carry out, with the support of the Ethics Committee, a periodic review of the Company's Code of Ethical Conduct and Anti-Corruption Guide.

EMPLOYEES

Know and respect the concepts mentioned in this Guide, as well as report suspicious activities.

MANAGERS, FROM THE EXECUTIVE COMMITTEE TO SUPERVISORS

Embrace the provisions mentioned in this Guide, disseminating the commitment of zero tolerance for corruption practices among teams and applying disciplinary measures when necessary.

HUMAN RESOURCES (HR)

Coordinate and support managers in the application of disciplinary measures against employees involved in violations of this Guide, as well as including the Anti-Corruption Guide in annual Training Programs.

CORPORATE AUDIT

Carry out audit work considering the risk posed by corruption, and in case of identification of wrongdoings, share information with the Ethics Committee. In addition, it will execute special work as requested by the Ethics Committee, in order to check the origin of the accusations or to investigate facts disclosed.

INTERNAL CONTROLS

Control the validity period and revision of these norms and, whenever necessary, support the process of revision along with the area managing the process.

COMMUNICATION

- (i) Coordinate the institutional communication of this Guide;
- (ii) Contribute to consolidate a culture of ethics.

LEGAL

Provide legal support to the Ethics Committee in disciplinary decisions and sanctions.

08 Glossary

ADVANTAGE OR UNDUE PAYMENT - Payments or gifts or intangible favors to influence or reward any official act or decision of a public agent.

BRIBERY - All offers, requests, promises, authorizations to pay or payments, or items of any value received as gifts from third parties, with the intention of obtaining/ granting undue "business advantage".

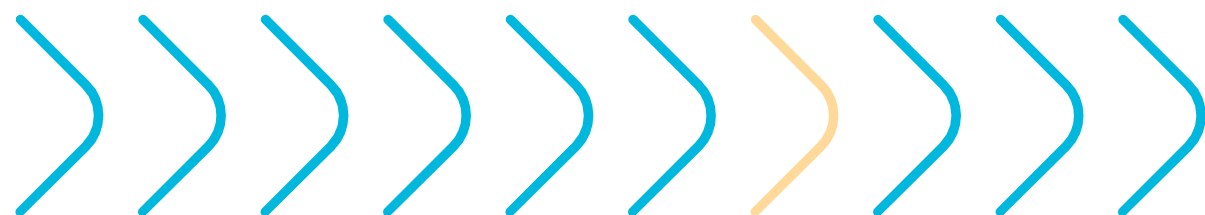
CORRUPTION - The act or effect of corrupting, offering something or agreeing to pay something to gain undue advantage for one's own benefit or that of a third party. To take advantage of power.

DUE DILIGENCE - Set of investigative acts that must be performed before a business operation, by the party interested either in joining or acquiring a company, or by those who are selling their business.

INTEGRITY PROGRAM - Set of internal mechanisms and procedures relative to integrity and auditing, and also aiming to encourage the reporting of irregularities and the effective application of codes of ethics and conduct, policies and guidelines, with the objective of detecting and correcting wrongdoings, fraud, and illegal acts practiced against public, national or foreign administrations.

MONEY LAUNDERING - Hide or disguise the nature, origin, location, disposition, movement or ownership of goods, rights or values arising, directly or indirectly, from a criminal offense. (Definition of Law 12.683, of 2012)

PUBLIC AGENT - Any person who exercises, even temporarily or without compensation, by election, appointment, hiring or any form of assignment, a job, term, position, or public function.



09

Attachments and References

- Wilson Sons Code of Ethical Conduct;
- Brazilian Anti-corruption Act no. 12.846, of August 1st, 2013;
- Law 2.848, of December 7th, 1940 (Penal Code);
- Law 8.420, of March 18th, 2015 (regulates Law 12.846, of August 1st, 2013);
- Disciplinary Measures Procedure (POL-GOV/COMP-003);
- United Nations Global Compact.

10

Disciplinary Sanctions

Noncompliance with these norms is subject to disciplinary sanctions.

Those include:

- **VERBAL WARNING;**
- **WRITTEN WARNING;**
- **SUSPENSION;**
- **DISMISSAL WITH OR WITHOUT CAUSE.**

WRIT TEN COMMITMENT

I, (name qualification) _____,

(position) _____, hereby declare that I have read and understood the provisions included in Wilson Sons' Anti-Corruption Guide, as revised in August 2024, a copy of which was delivered to me, and which I pledge to follow, as I perform my tasks, in all its terms, conditions and ethical principles.

I also declare that, in case of doubt, or in case I come to know of any violation of this Guide, I will immediately report it to the Ethics Committee through Wilson Sons' Ethics Channel.

(place and date)

(name)



Wilson, Sons



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