

POLICY TO PREVENT AND COMBAT FRAUD AND CORRUPTION – VIA BRASIL

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1- INTRODUCTION

1.1. The phenomenon of corruption affects governments, citizens and institutions, causing unfair competition and irreversible reputational damage. VIA BRASIL, aware of its responsibility in the precious metals production chain, adopts this policy as a mandatory preventive measure.

1.2. This policy guides the activities of administrators, employees, interns and service providers, including consultants, customs brokers, field brokers and any intermediaries acting on behalf of the company.

1.3. VIA BRASIL repudiates direct or indirect corruption and does not condone bribery or fraudulent practices, whether in the relationship with the public sector or in the private sphere (Business-to-Business).

2- LEGISLATION AND NORMATIVE INSTRUMENTS

2.1. This Policy is governed by and interpreted in accordance with:

Federal Constitution of 1988;

Law No. 12,846/13 (Brazilian Anti-Corruption Law) and Decree No. 11,129/22;

Law No. 8,429/92 (Administrative Improbity) and Law No. 12,813/13 (Conflict of Interest);

Foreign Corrupt Practices Act (FCPA – USA) and UK Bribery Act (UK);

OECD Convention on Combating Corruption;

Standards of the Central Bank of Brazil and COAF on Prevention of Money Laundering (AML/FTP);

Brazilian Penal Code.

3- PURPOSE AND SCOPE

3.1. This policy applies to all members of VIA BRASIL and covers interaction with external agents. It is mandatorily extended to the integrity analysis of mining suppliers (mining companies and cooperatives) and foreign buyers.

4- CONCEPTS AND DEFINITIONS

- 4.1. Corruption: Offering, promising, giving, soliciting or receiving an undue advantage to obtain business or influence an official act.
- 4.2. Consummation: The crime occurs with the mere offer or promise, regardless of the receipt or success of the business.
- 4.3. Undue Advantage: "Anything of value", not limited to cash, including excessive commissions, rebates, ghost consulting payments, luxury entertainment, or donations to institutions appointed by public officials.
- 4.4. Government Representative: Employees of agencies such as ANM, IBAMA, Federal Revenue, state-owned banks, state/municipal environmental agencies, political parties and candidates.

5- GENERAL RULES AND ACCOUNTABILITY

- 5.1. Corruption is aggravated if directed at a public official or foreigner.
- 5.2. Strict Liability: VIA BRASIL is civilly and administratively liable for harmful acts practiced for its benefit, even if the senior management is not aware of the acts performed by employees or contracted third parties.
- 5.3. Facilitation Payments: It is strictly forbidden to make "facilitation payments" (small amounts to expedite routine services, such as issuing licenses, certificates of origin or clearing cargo at ports/airports), even if such practices are considered "customary" in certain regions.

6- PRINCIPLES

- 6.1. Zero Tolerance: No acts of corruption or fraud, including documentary fraud of ore origin, will be tolerated.
- 6.2. Independent Investigation: Complaints will be investigated with a guarantee of anonymity and independence.
- 6.3. Prevalence of Ethics over Profit: No financial result justifies non-compliance with this policy.

7- SPECIFIC GUIDELINES

- 7.1. Relationship with Public Agents and Inspections: All interaction with inspectors from the ANM, Federal Revenue Service or environmental agencies must be formal, technical and, preferably, carried out by at least two representatives of the company, recorded in minutes or internal report.
- 7.2. Management of Third Parties and Brokers: Hiring customs brokers and consultants requires prior Integrity Due Diligence (DDI). Contracts must contain anti-corruption clauses and the right to audit.

7.3. Gifts and Hospitality: Gifts to public or private agents cannot exceed the value of R\$ 300.00 (three hundred and fifty reais). Meals and business trips must have a legitimate purpose and prior approval, and the payment of expenses for family members is prohibited.

7.4. Suppliers and Cooperatives: VIA BRASIL will not acquire metals without full proof of the Chain of Custody (traceability). It is mandatory to check Invoices, PLGs (Mining Permit) and Environmental Licenses. The identification of gold "heating" will result in immediate disaccreditation and reporting to the authorities.

7.5. Operational Integrity (Technical Fraud): The manipulation of purity content tests, weighings or tariff classification is prohibited. The issuance of invoices or export documents with data that diverges from the physical reality of the metal constitutes serious fraud.

7.6. Donations and Sponsorships: They must be intended only for suitable, non-profit entities, after analyzing the conflict of interest (e.g., verifying whether the entity is linked to any public agent with decision-making power over the company).

7.7. Conflict of Interest: Employees must annually declare the existence of relatives or financial ties with suppliers, competing mining companies or employees of regulatory bodies in the sector.

8- REPORTING, REPORTING CHANNEL AND NON-RETALIATION

8.1. Any employee or third party who witnesses a violation of this policy has the duty to report to the Independent Whistleblowing Channel: denuncia@viabrasil1.com

8.2. Non-Retaliation: VIA BRASIL prohibits and punishes any form of retaliation against whistleblowers in good faith. The confidentiality of the whistleblower and the confidentiality of the investigation are guaranteed.

9- PENALTIES

9.1. Failure to comply subjects the offender to:

- Warning, suspension or dismissal for cause;
- Immediate termination of contracts with third parties;
- Recourse actions for reparation of damages;
- Forwarding of evidence to the Public Prosecutor's Office and regulatory bodies for the purposes of criminal and administrative accountability.

Approved:

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