VIA BRASIL

SUSTAINABILITY POLICY

1. Objective

This Sustainability Policy, ratified by Via Brasil, is the basis for our commitment to sustainable development. The primary purpose is to establish sustainability guidelines and principles, with an emphasis on the adoption of the best environmental, social, governance and financial practices in the progress of activities, projects and operations, as well as in Via Brasil's management practices. In addition, this policy aims to guide strategic, tactical and operational planning, as well as the respective budget processes, carried out in all spheres of Via Brasil.

In the context of sustainability, we seek to encompass a comprehensive concept, which encompasses leadership and governance, environment (including risk assessment and the potential positive and negative impacts of Via Brasil's direct and indirect operations), human capital, social capital (including human rights aspects), business model and innovation.

Considering that Via Brasil operates in the purchase, sale and export of gold and other precious metals, this Policy has the additional objective of ensuring the responsible origin of these metals, the integrity of the chain of custody, the traceability of operations and the alignment with the best international practices of responsible mining and responsible sourcing, including, but not limited to, the requirements of foreign customers, OECD guidelines for responsible supply chains of minerals from high-risk and conflict areas, and applicable precious metals industry standards.

2. Scope

This Policy covers all Via Brasil's operations, transactions, investments and services, in the locations where the company operates. Its principles are applicable to all employees and their senior leadership, and to the public that maintains a relationship with Via Brasil, including the supply chain (suppliers and customers), in Brazil and abroad.

We understand Stakeholders as the groups on which we have significant impact and influence, such as direct and indirect employees, business partners (suppliers, partners and customers), public agencies, financial and third sector entities, among others. These audiences are expected to adopt the commitments and conducts revealed in this Policy, in their entirety, and to adopt similar values in their management.

In the specific case of precious metals, this Policy expressly applies to all mining suppliers, including industrial mines, mining cooperatives, miners, intermediaries, refiners, financial institutions involved in the value chain, as well as local communities and indigenous peoples potentially affected by the extraction, processing, transportation and marketing of gold and precious metals.

3. Roles and Responsibilities

Each Via Brasil employee must take care of compliance with and application of the guidelines described herein, as well as Via Brasil's image and reputation.

The Executive Board is responsible for proposing and updating this Policy, in accordance with the best market practices, and for ensuring the availability of resources for the effective evolution of performance in the economic, social and environmental dimensions. The legal, risk and compliance and human resources areas are responsible for establishing processes and procedures necessary for compliance with the guidelines mentioned in this document, applicable to all VIA BRASIL employees and stakeholders, as well as to clarify any doubts.

The Compliance area, together with the Commercial and Supply areas, is specifically responsible for: (i) ensuring the socio-environmental and human rights risk assessment of all suppliers of gold and precious metals; (ii) verify and maintain evidence of traceability and chain of custody of the metals traded; (iii) ensure compliance with Brazilian and international regulatory requirements related to gold trade, anti-money laundering and illicit financing; and (iv) periodically report to the Executive Board the risks identified, the mitigation actions adopted and any cases of unsubscription or blocking of suppliers and customers.

4. Guidelines

4.1 Ethics, Transparency and Compliance

Via Brasil's activities and businesses are anchored in three basic commitments from which all internal rules, actions and procedures must emanate:

COMMITMENT TO THE HUMAN BEING: All individuals must be treated with dignity, equality and respect.
COMMITMENT TO THE RIGHT: All our activities must be guided by ethics, justice, inclusion and observance of the law.
COMMITMENT TO QUALITY: All our actions must strive for excellence and love for the well-done.

In addition, Via Brasil has an Integrity Policy, which must be observed by employees and other stakeholders, with the purpose of preventing and combating illegal acts that violate its commitments and values. In this context, it is committed to:

- Fully comply with labor, environmental, occupational health and safety legislation, among others.

- Combat any acts of corruption, fraud, money laundering, cartel, terrorist financing, among others.
- Inhibit influence peddling and improper relationships with Public Officials.
- Present or advertise using inappropriate or false information related to your operating practices.

Specifically in the trade of gold and precious metals, Via Brasil is committed to implementing reinforced "Know Your Customer" (KYC) and "Know Your Supplier" (KYS) procedures, focusing on risks of illicit origin of gold, deforestation, human rights violations, use of mercury and other hazardous substances, and operations in sensitive areas; refuse to acquire, intermediate, or export gold and precious metals whose origin cannot be proven to be traced and documented, or whose chain of custody shows evidence of irregularity, conflict, or criminal activity.

4.2 Human rights

Via Brasil advocates for fundamental human rights and values compliance with the Universal Declaration of Human Rights and the Guiding Principles on Business and Human Rights, both from the United Nations (UN), in its activities and in its value chain.

Via Brasil repudiates any violation of human rights, such as child labor, work analogous to slavery, violations of labor rights, discrimination, among others, and acts in accordance with Brazilian legislation and international standards for the protection of these rights. In this context, among the commitments assumed by Via Brasil are not to maintain commercial relations with partners who act in violation of laws related to human rights, such as child exploitation, slave labor, violations of the rights of traditional communities and the use of illegal weapons.

In addition, Via Brasil undertakes to demand from mining suppliers, cooperatives and miners respect for the rights of local communities, indigenous peoples and traditional communities, including the right to free, prior and informed consultation, when applicable, in accordance with ILO Convention 169 and Brazilian legislation; not maintain commercial relations with suppliers operating in indigenous lands, conservation units, permanent preservation areas or other legally protected areas, except for a specific legal provision that authorizes them and that socio-environmental regularity and the consent of the competent authorities are proven; curb any form of violence, intimidation, threat or violation of the rights of human rights defenders, community leaders, women, children, indigenous peoples and other vulnerable groups in the areas of origin of gold and precious metals.

4.3 Supply Chain Responsibility

Via Brasil understands the risks associated with operating with an extensive and diverse value chain. In addition to defending ethical, fair and transparent relationships with its suppliers and partners, it requires that this public follow the guidelines expressed in this policy and that it acts diligently, especially in labor, health and safety, human rights and social responsibility issues.

To monitor practices in its value chain, the Company employs mechanisms to evaluate labor practices, human rights protection and environmental issues of suppliers. It is important to note that practices that violate Via Brasil's guidelines are not allowed.

Among the actions provided for in the ESG Strategy, with the objective of reducing risks in the supply chain, are:

- Disseminate Via Brasil's policies among customers, suppliers, partners and employees and strengthen mechanisms to prevent illegal acts and corruption.
- Establish mechanisms and processes to identify the risks associated with Via Brasil's suppliers, in order not to maintain business relationships with partners who act in violation of laws related to human rights, such as child exploitation, slave labor, violations of the rights of traditional communities and the use of illegal weapons.
- Promote, in the value chain, the implementation of responsible mining and environmental management practices that reduce negative impacts, avoid illegal deforestation, prevent the contamination of soil and water resources, and ensure the recovery of degraded areas, in line with legislation and international best practices in the mining and precious metals sector.
- Apply questionnaires to assess labor practices, human rights protection, compliance with anti-corruption standards, economic sanctions/embargoes, and environmental issues of suppliers.
- Establish mechanisms and processes to identify the risks associated with Via Brasil's suppliers, in order not to maintain business relations with partners that act in disagreement with environmental standards, such as intervention in UNESCO heritage sites, wetlands listed by the Ramsar Convention, endangered species of fauna and flora, and illegal deforestation.
- Promote the protection of biodiversity in the areas where the company operates.

In the specific scope of the gold and precious metals supply chain, Via Brasil also adopts the following guidelines:

- Require robust traceability and chain of custody documentation, including geographic origin, environmental permits and licenses, land documentation when applicable, and proof of good standing with the competent agencies.
- Prioritize mining suppliers, cooperatives and mines that adopt technologies and practices that reduce or eliminate the use of mercury and other toxic substances, or that prove their safe management, in accordance with the Minamata Convention and Brazilian legislation.
- Refuse to receive gold from areas with recent or illegal deforestation, invasion of indigenous lands, conservation units and other protected areas, based on risk analysis, public data, satellite imagery and other due diligence tools.
- Apply enhanced due diligence to suppliers from areas considered sensitive, of high socio-environmental risk or associated with conflicts.
- Establish, whenever possible, engagement and training programs with cooperatives and small producers to promote responsible mining practices, occupational safety, respect for human rights and economic inclusion of local communities.

www.viabrasil1.com
contato@viabrasil1.com
+55 11 99999-0934
Av. Paulista, 1636 - Conj 4 - Pavimento 15
Bela Vista, São Paulo - SP

4.4 Labor Relations

Via Brasil recognizes its corporate responsibility to respect human rights, including labor rights, promote the appreciation of diversity and inclusion, and not tolerate acts of discrimination.

The guidelines on human capital management are defined in its Labor Relations Policy and address recruitment and selection practices, compensation, working hours, training, health and safety, human rights, inclusion and diversity, as well as respect for labor rights, among other topics. Such guidelines comply with current labor legislation and must be followed by all entities involved in labor relations.

Additionally, in the field of diversity, Via Brasil is committed to:

- Train your employees on issues related to diversity, inclusion and non-discrimination.
- Continuously expand internal policies for inclusion, gender equity, and LGBTQI+ equality.
- Not to tolerate and actively combat any form of discrimination, whether based on age, gender, sexual orientation, gender identity, race, color, disability, religion, marital status, nationality or any other identity criterion.

In the context of the gold and precious metals supply chain, Via Brasil is also committed to:

- Reinforce, in contracts and due diligence processes, the express prohibition of child labor, forced or slave labor, human trafficking, and other labor rights violations in mines, cooperatives, mines, and other links in the supply chain.
- Require suppliers to adopt effective occupational health and safety measures, including the provision of adequate PPE, periodic training, controls on exposure to mercury and other chemical and physical agents, and emergency plans, in line with Brazilian regulatory standards and international best practices.

4.5 Social Investment

Via Brasil makes social investments and supports initiatives by non-governmental organizations to contribute to the strengthening and sustainable development of communities and the reduction of inequalities. The initiatives are selected according to the areas and communities related to the Company's activities, and the investments are made with its own resources and tax incentives.

In the regions of origin of gold and other precious metals, Via Brasil will seek, whenever possible, to support social projects aimed at strengthening local communities and indigenous peoples, promoting sustainable economic alternatives, training in responsible mining, environmental education, promoting gender equality and protecting children and adolescents.

4.6 Environment

VIA BRASIL prioritizes the preservation of the environment and requires that its processes and those of its suppliers comply with national and international standards of environmental compliance. The company also promotes the continuous improvement of environmental management.

The company is committed to adopting actions to mitigate the impacts related to energy consumption, risks and opportunities linked to climate change, greenhouse gas management, biodiversity protection and the promotion of best environmental practices in its value chain.

In operations related to gold and precious metals, Via Brasil, through its supply chain, also seeks:

- Prevent and combat illegal deforestation, degradation of fragile ecosystems, and contamination of water bodies resulting from mineral extraction and processing activity, prioritizing suppliers with valid environmental licensing and appropriate environmental management practices.
- Establish and improve criteria for environmental assessment of suppliers that include, whenever applicable, analysis of the use of mercury, cyanide and other potentially polluting inputs, as well as plans to eliminate or reduce the use of mercury, in alignment with the Minamata Convention.
- Strongly discourage the indiscriminate use of mercury in mining and small operations, favoring commercial relations with those that prove safe practices, containment and recovery systems, and/or alternative technologies to mercury.
- Monitor risks associated with the operation of suppliers in sensitive areas, such as indigenous lands, conservation units, buffer zones and permanent preservation areas, avoiding commercial relationships whenever conflicts with legislation or with the rights of local communities are verified.

4.7 Governance in Sustainability

VIA BRASIL seeks to strengthen its sustainability governance in accordance with the best market practices and with the objective of generating value through its business. The company has an ESG Strategy aligned with the UN Sustainable Development Goals, consisting of 17 commitments in the areas of ethics, transparency and compliance; responsible sourcing and economic growth; diversity, inclusion and gender equality; climate resilience and energy transition; sustainable use of aquatic and terrestrial ecosystems.

Specifically for the gold and precious metals segment, sustainability governance includes:

- The periodic review of supply chain due diligence, traceability and chain of custody procedures, aligning them with the requirements of foreign clients, regulators and applicable international standards.

VIA BRASIL

- The inclusion of key performance indicators (KPIs) related to the responsible origin of gold, reduction of socio-environmental risks, elimination of non-compliant suppliers, traceability and compliance with requirements of certifications or market seals, when applicable.
- Transparency to relevant stakeholders (including customers, investors and regulatory bodies) about Via Brasil's approach to ESG risk management in the precious metals chain, respecting the limits of commercial and legal confidentiality.

5. References for strengthening this policy

In addition to the legal requirements, VIA BRASIL must be guided by international conventions, public commitments assumed by the company and the following documents:
- Ethical Commitments;
- Integrity Policy;
- ESG strategy;
- Universal Declaration of Human Rights (UN);
- Guiding Principles on Business and Human Rights (UN);
- Sustainable Development Goals (UN);
- Anti-Corruption Law;
- ILO Declaration on Fundamental Principles and Rights at Work and their Follow-up.
- International standards, guides and best practices applicable to the gold and precious metals sector, including specific requirements for foreign customers and voluntary responsible origin certification schemes, where adopted.

Approved:
Signed:

VIA BRASIL COMERCIO ATACADISTA DE PRODUTOS DE EXT:39439136000138

Assinado digitalmente por VIA BRASIL COMERCIO ATACADISTA DE PRODUTOS DE EXT:39439136000138
ND: C=BR, CN=VIA BRASIL COMERCIO ATACADISTA DE PRODUTOS DE EXT:39439136000138, L=SAO PAULO, O=ICP-Brasil, OU=videoconferencia, ST=SP
Razão:
Localização:
Data: 2026.06.22 15:02:19-04'00'
Foxit PDF Reader Versão: 2025.3.0