

ANTI-BRIBERY

 Policy



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Definitions

1.1 SCOPE

“Technical scope: IT, Security and Telecom Products Trade and Distribution”

“Areas Encompassed: Management Center: Purchase, Marketing, Sales, E-commerce, Credit, Finances and Management, Management and Human Development, Directive Board, Accounting and Information Technology, and Distribution Center: Logistics, Inventory, Warranty, Technical Support”

“Geographic scope: Vidal Procópio Lohn Street, 144 – Distrito Industrial – São José, SC”

1.2 PURPOSE

Pauta exists to meet the needs of technology resellers (IT, security and Telecom) in compliance with applicable anti-bribery laws and requirements.

Pauta is strongly committed to ensuring profitable business, and providing solutions for customers based on its Mission, Vision and Values, as well as its Anti-Bribery Policy.

Mission: to be a family dedicated to providing solutions that add value, and meet the needs of technology resellers.

Vision: to be admired by customers, suppliers and employees for its competence in its quest for results and innovation, in line with human growth, and social and environmental responsibility.

Values: to be a family committed to respecting laws, life and individuality, doing its best with passion, humility, simplicity and happiness.

In order to fulfill its purpose, Pauta has defined its Strategic Plan, Anti-Bribery Management System (SGA) Manual and Ethical Guide, detailing all SGA's applicable requirements.

1.3 ANTI-BRIBERY POLICY – Summary

Pauta Distribuição SA has established its Anti-Bribery policy with a view to consolidate internal rules and standards preventing corporate bribery; this policy also serves as a foundation upon which commitment to Pauta's Ethical Guide may be sustained. Pauta is committed to the efficiency of its SGA, by continually improving value-adding processes and solutions, so as to answer the needs of Technology retailers and abide by applicable anti-bribery laws and requisites.

This Anti-Bribery Policy consolidates Pauta's SGA good practices, and will be permanently disclosed to professionals, who must formally commit to complying with it. The Anti-Bribery Policy defines that:

- The practice of (paying or receiving) bribery is prohibited;
- All staff members and business partners must comply with Pauta's Ethical Guide;
- All staff members and business partners must comply with Pauta's Anti-Bribery policy;
- All staff members and business partners must comply with applicable policies, procedures and documents;
- All staff members and business partners must comply with the Brazilian Anti-Corruption Law (Law N. 12,846/13), with the Foreign Corrupt Practices Act (FCPA) and other applicable legislation;
- SGA requirements must be met and continuously improved;
- The raising of issues based on good faith or reasonable conviction, and free from fear of reprisal, should be encouraged;
- The independence and authority of the Compliance Officer's duties must be ensured.
- All staff members must refrain from interests and relations that are potentially harmful, or contrary to Pauta's ethical principles.
- None of the staff members or third parties acting on behalf of Pauta will be penalized due to delay in the performance of their duties or loss of business, resulting from the refusal to pay or receive advantage, or to perform any action seen as illegal under the Brazilian Anti-Corruption Law and FCPA.
- Upon awareness of instances of non-compliance with the guidelines set forth in this policy, staff members and business partners must report them, as well as immediately report any request for payment or undue advantage by public or private agents, to the Compliance Officer or the channel available at www.pauta.com.br/institucional.
- It is established that no retaliation or punishment will be tolerated against bona fide whistle-blowers.
- Pauta shall always prioritize and immediately investigate reports regarding aspects of the Brazilian Anti-Corruption Law, the FCPA and other applicable legislation, as no form of corruption will be tolerated.
- Pauta will abide by legal requirements in all of its dealings; Pauta determines that staff members and third parties conduct all business of the company with integrity; Pauta shall not authorize any payment to person or entity, with the purpose of inducing them to act contrary to the duties assigned to them, thereby obtaining any undue advantage for itself or third parties.

1.4 ADOPTED CONVENTIONS AND UNDERSTANDING

ABNT NBRISO 37001 — The “Anti-Bribery Management Systems” norm aims to support organizations in their fight against corruption (anti-corruption actions), creating a model of integrity, transparency and compliance.

ANTI-BRIBERY MANAGEMENT SYSTEM (SGA) — A set of interrelated or interactive elements of an organization, intended to establish policies, control mechanisms and processes in order to achieve the goals of bribery prevention practices.

BRAZILIAN ANTI-CORRUPTION LAW — Federal Law N. 12,846/2013, sanctioned in August 2013, which provides for the objective administrative and civil liability of legal entities for the practice of acts of corruption against domestic or international public administration.

BRIBE — Offering, promising, donating, accepting or soliciting an undue advantage of any nature (financial or otherwise), directly or indirectly, and regardless of location, in violation of applicable laws as an incentive or reward to a person who is acting or failing to act in relation to the performance of their obligations.

BUSINESS PARTNERS — Service providers, suppliers, customers or anyone who acts under or uses Pauta's name.

COMPLIANCE COMMITTEE — Group of persons responsible for the management of the guidelines established in the Anti-Bribery Policy and in the Code of Ethics and Conduct. The committee is composed of the Executive Board, Company Managers, Compliance Officer, Management Control System and Legal Department.

CORRUPTION — Act or effect of corrupting someone or something, with a view to obtaining advantages over others, for oneself or third parties, by means considered illegal or unlawful.

DUE DILIGENCE — Process of reviewing the information of an organization, with the aim of validating and/or confirming opportunities and risks for the trading process that begins.

ETHICAL GUIDE — A document establishing the values and principles that guide the company, and that must be preserved in the relationship with managers, professionals, service providers, other people and entities with whom it relates.

FACILITATING PAYMENT — Payments not instituted by law, consisting of small amounts of cash delivered in exchange for ensuring or accelerating the progress of a necessary procedure or action, over which the payer has a right by law or otherwise.

FCPA (Foreign Corrupt Practices Act) — A United States federal law created in 1977 that aims to prevent payment, offer or promise of payment of a given monetary amount or any other valuable goods to candidates running for government positions, political parties, public workers and authorities, with a view to obtaining an undue advantage, obtaining or withholding business of some kind, or favorable differential treatment in commercial transactions.

FEDERAL DECREE NO. 11.129/2022 — Decree regulating Federal Law N. 12,846/2013 (Brazilian Anti-Corruption Law), which includes the criteria of the Brazilian Integrity Program.

GIFTS AND PRESENTS — Money, favors, fun and entertainment, personal discounts, hospitality, transportation, loans, future employment or other tangible or intangible items, which are not a part of remuneration, regardless of value.

ISO — ISO is an international standardization organization established in Geneva, Switzerland, in 1947.

PAUTA — Pauta Distribuição e Logística S.A. and all its units.

PAUTA COMPLAINT CHANNEL — Tool open to internal and external public for the collection of complaints.

PUBLIC ADMINISTRATION — A set of bodies and entities that perform the management and execution of public business or services, through public officials, in the federal, state and municipal spheres.

PUBLIC AGENT — Any person who applies to hold or holds a mandate, position, employment or public function, even if temporarily, with or without remuneration, by election, appointment, designation, hiring or any form of investiture or bond.

SALES CAMPAIGNS — Sales or purchase promotions that support the business of the organization, and are part of the commercial daily routine, the purpose of which is to motivate the selling of certain products or product lines, and that are associated with goals and success rate awards.

SENIOR MANAGEMENT — Group responsible for the analysis of the appropriate development of the Distribution Schedule, assigning responsibilities, developing strategies, establishing obligations and creating policies to seek greater harmony and cohesion among the activities involved in the daily life of the company. It includes directors and the Executive Board.

STAFF / EMPLOYEES — Refers to all of the company's professionals and workers, regardless of their hierarchical level. Any individual bearing to the company a work relation regarded as such by national law or practice.

Commitments

2.1. PAUTA INTEGRITY PROGRAM'S GOALS

Pauta, a company active in the distribution of solutions in technology, holds the following as fundamental behavior standards:

1. The practice of (paying or receiving) bribery is prohibited;
2. All staff members and business partners must comply with Pauta's Ethical Guide;
3. All staff members and business partners must comply with Pauta's Anti-Bribery Policy;
4. All staff members and business partners must comply with applicable policies, procedures and other documents;
5. All staff members and business partners must comply with Brazilian Anti-Corruption Law (Law N. 12,846/13), with the Foreign Corrupt Practices Act (FCPA) and other applicable legislation;
6. The Anti-Bribery Management System requirements must be met and continuously improved;
7. The raising of issues based on good faith or reasonable conviction, and free from fear of reprisal, should be encouraged;
8. The independence and authority of the Compliance Officer's duties must be ensured.

2.2. RESPONSIBILITIES COMMON TO ALL

The Anti-Bribery Policy will be permanently disclosed to professionals, who must formally comply with it, by adhering to this Anti-Bribery Policy.

All professionals must observe the integrity standards provided for in this policy, and refrain from interests and relationships that are potentially harmful or contrary to the Company's ethical principles.

All of Pauta's staff members are responsible for ensuring compliance with the Anti-Bribery Management System.

None of the professionals or third parties acting on behalf of Pauta will be penalized due to delay in the performance of their duties or loss of business, resulting from the refusal to pay or receive advantage, or to perform any action seen as illegal under the Brazilian Anti-Corruption Law, the FCPA and other applicable legislation.

Upon awareness of instances of non-compliance with the guidelines set forth in this policy, staff members and business partners must report them, as well as immediately report any request for payment or undue advantage by public or private agents, through the Compliance Officer or the channel available at <https://www.pauta.com.br/politicaDeIntegridade>

It is established that no retaliation or punishment will be tolerated against bona fide whistle-blowers.

Pauta will always prioritize and immediately investigate reports regarding aspects of Brazilian Anti-Corruption Law, the FCPA and other applicable legislation, as no form of corruption will be tolerated.

Pauta will abide by legal requirements in all of its dealings; Pauta determines that staff members and third parties conduct all business of the company with integrity; Pauta shall not authorize any payment to person or entity, with the purpose of inducing them to act contrary to the duties assigned to them, thereby obtaining any undue advantage for itself or third parties.

Although the Brazilian Anti-Corruption Law, FCPA and other applicable legislation do not address bribery in the private sector, such acts are strictly prohibited under the Code of Ethics and Conduct, Pauta's Referential Policy and this Anti-Bribery Policy.

In the candidate selection registration form, a question was included, asking whether the candidate has a relationship with public agents or politically exposed people; the same will be asked of employees in their annual update.

None of the staff members or third parties acting on behalf of Pauta may conduct any type of negotiation with agents (whether public or private) with whom they have any type of family connection. The person concerned must report on the situation where appropriate.

In case there are doubts regarding the interpretation of this policy, before any further steps are taken, staff members and third parties should submit the questions to the Compliance Officer or Compliance Committee, by sending an e-mail to iso37001@pauta.com.br.

2.3. UNDUE ADVANTAGE

The term "undue advantage" covers all improper favors or payments made in a business context, directly or indirectly, such as paying or giving anything valuable to a public or private authority, natural or legal person, in order to:

- Influence a public agent's actions as to alter or prevent them, such as: taxation, fining, and cancellation of a contract or an existing contractual obligation;
- Obtain license, permit or other authorization from any entity to which Pauta would not be entitled by normal and formal procedures;
- Obtain confidential information about business opportunities, bids or activities of competitors;
- Influence the process of granting a contract to Pauta or one of its business partners;
- Influence the termination of a contract that is not advantageous to Pauta without the application of due penalties;
- Guarantee any other type of undue advantage.

2.4. ACTS OF CORRUPTION

For the purposes of this policy, corruption is the offering, delivery or promise of favor, money or anything valuable to a public or private agent, whether directly or indirectly, in order to obtain advantages, engage in business or influence a professional to practice, omit, participate in or conceal the wrongful act.

The following acts shall be considered acts of corruption by staff members or third parties:

- To promise, offer or give, whether directly or indirectly, undue advantage or anything valuable to a public or private agent, as well as to third parties related to them;
- To finance, fund, sponsor or otherwise subsidize the practice of acts of corruption;
- To manipulate or defraud the economic-financial balance of contracts entered into with public administration or other private entities;
- To defraud bids, contracts or deals involving the company;
- To use a natural or legal person interposed to hide or conceal their real interests or the identity of the beneficiaries of the acts practiced;
- To obtain improper advantage or fraudulently benefit from modifications or extensions of contracts entered into with public administration, without authorization by law, in the act of calling for public tender or in the respective contractual instruments.

We offer below a non-exclusive list of some categories and individuals who are considered public agents and politically exposed persons:

- Directors and employees of any government entity at a national level;
- Any natural person temporarily holding office, whether officially or on behalf of any government entity;
- Directors and employees of companies that take part in government;
- Candidates for political office, political parties and their representatives;
- Family members of any of the above, such as: spouses, grandparents, parents, children, siblings, nephews, uncles and first cousins.

2.5. ANYTHING VALUABLE

The term “anything valuable” is broad, and may include any item offered or accepted, such as (but not limited to):

- Cash or equivalent, including gift cards;
- Benefits and favors, such as special and privileged access to some public body;
- Provision of services that would otherwise have to be paid for or purchased;
- Presents, gifts;
- Contracts or other business opportunities;
- Employment or consulting opportunities;
- Medical expenses, education expenses or any expenses related to cost of living;
- Expenses for travel, meals, accommodation, shopping or entertainment;
- Offering of partnerships or participation in business.

2.6. SPONSORSHIPS AND DONATIONS

Sponsorships and donations must meet the criteria pre-established by Pauta's Board of Directors.

It is determined that no sponsorships or donations should be made in exchange for undue favors or advantages with public or private companies by their representatives.

Requests for sponsorships and donations that are not in agreement with Pauta's rules must be submitted to a Due Diligence carried out by the areas of Risk Management and Compliance, which must verify whether the recipient institution acts as a channel to fund illicit activities, in violation of this Policy and any applicable anti-corruption laws or regulations.

Sponsorship and donation requests that do not comply with Pauta's business rules must always be approved by Pauta's Board, and may also be submitted for approval by the Chief Executive Officer.

2.7. POLITICAL CONTRIBUTIONS

In compliance with current Brazilian legislation, Pauta prohibits the use of its resources or assets, whether in cash or otherwise, including any association with its image or name, for contributions to political parties or candidates for public office, elective or not.

This policy is not intended to prevent staff members from running for office, but to do so independently from and without any link with the company. However, those who wish to do so are not allowed to relate any acts, actions, contributions or ideologies to Pauta, nor should they engage in activism or political discussions within the company's premises.

2.8. MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING

Any Pauta unit that intends to merge, acquire or carry out corporate restructuring must perform integrity Due Diligence in the target company prior to the closing the deal.

Pauta will always include in the purchase and sale agreement appropriate confidentiality and anti-corruption clauses, as well as consider other options available to avoid the succession of any liabilities before closing the deal.

Pauta shall replicate the integrity program to the acquired or incorporated company.

2.9. SUPPLIER INTEGRITY

At the beginning of the business relationship, and periodically after that, Pauta performs Due Diligence on suppliers with a focus on integrity, according to criteria established in current internal policies.

Due Diligence is carried out from the collection of information related to the suitability of the company and its shareholder composition, when obtained by means of suppliers' own statements and other independent sources, always considering the degree of risk of commercial relations.

The contracts signed with third parties contain clauses that, clearly and expressly, prohibit acts of corruption, incorporate the rules contained in this policy, and by means of which the third party commits to fully comply with Brazilian Anti-Corruption Law, under penalty of contractual termination.

Pauta does not allow the practice of corruption by third parties acting on its behalf, even informally.

Any Pauta staff member who receives an indication from a public agent, company or professional to provide services or supply products must refer such indication to the area of Risk Management and Compliance, so that a prior integrity assessment is carried out in the indicated entity.

2.10. DISSEMINATION AND TRAINING

Pauta maintains a program of dissemination and ongoing anti-bribery training for its staff and third parties undergoing processes of integration, updating and organizational communication.

2.11. PAUTA INTEGRITY PROGRAM

Through the area of Risk Management and Compliance, Pauta maintains a formal integrity program developed and implemented based on the guidelines established in the Brazilian Anti-Corruption Law, FCPA and other applicable legislation.

The status of the program, as well as relevant events, are presented at the Compliance Committee's periodic meetings, which deliberates on the specific actions for each case.

Penalties

The staff member who violates the norms and neglects the guidelines contained in the Internal Work Regulations, Ethical Guide, Anti-Bribery Policy or in any device imposed by the company will be subject to the following penalties:

(a) Verbal warning;

(b) Written warning;

(c) Suspension;

(d) Termination of contract;

(e) Report to competent authorities.

The Company is not obliged to execute the above in that order. Penalties will be applied according to the severity of the offense, to be assessed by Management and Board of Directors.

Responsibilities

- **4.1.COMPLIANCE OFFICER**

Investigate the complaints received related to Brazilian Anti-Corruption Law, the FCPA and other applicable legislation, including those from the complaint channel;

- Submit investigation results to the Compliance Committee and the Board of Directors;
- Clarify any doubts regarding the interpretation of this policy or about a situation related to the subject;
- Perform Due Diligence of suppliers, contracts and others, according to the Due Diligence Manual;
- Disseminate the Anti-Bribery Policy by means of periodic training;

- **4.2. HUMAN MANAGEMENT AND DEVELOPMENT DEPARTMENT**

- All employees underwent training; the Anti-Bribery Policy and Code of Ethics and Reference Policies are available on Pauta's website.
- In the candidate selection registration form, a question was included, asking whether the candidate has a relationship with public agents or politically exposed people; the same will be asked of employees in their annual update. The Compliance Committee will be notified of any affirmative answer.

4.3. PURCHASE DEPARTMENT

- Refer to the Compliance Committee supplier companies for the Due Diligence process.

4.4. LEGAL DEPARTMENT

- Support in the drafting of purchase, sale and provision of service contracts, as well as merger, acquisition and corporate restructuring processes, drafting appropriate anti-corruption clauses.

4.5. COMPLIANCE COMMITTEE

- Comply with the requirements set out by Pauta's Ethics, Conduct and Policies Committee.

Anti-Bribery Compliance Officer:

Miriam Meurer Aguiar

Contact: iso37001@pauta.com.br

www.pauta.com.br