

# Anti-Corruption and Anti-Bribery Policy

Dynamox

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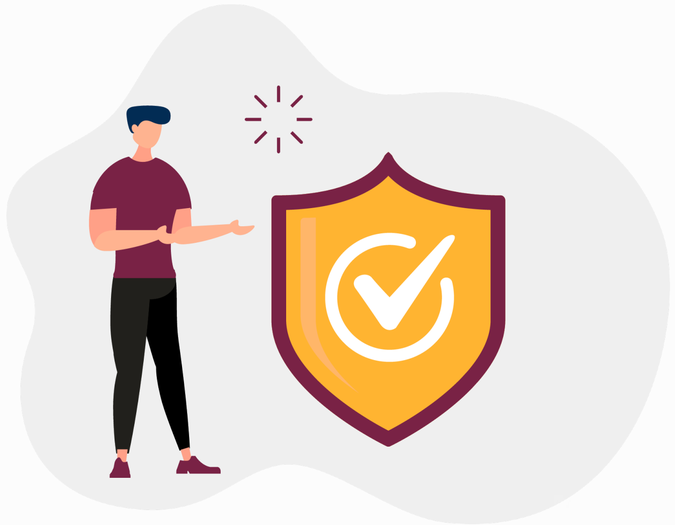
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# Introduction

Dynamox reaffirms its commitment to integrity, ethics, and transparency in the conduct of its business, adopting the highest standards of corporate governance and compliance with applicable legislation.



Corruption undermines economic and social development, negatively impacts fair competition, and damages the reputation of organizations and their stakeholders. Therefore, this Anti-Corruption and Anti-Bribery Policy aims to establish clear guidelines to prevent and combat any form of bribery and corruption, ensuring that all company operations are conducted with integrity and transparency.

Dynamox's senior management leads by example and is committed to promoting an organizational culture based on ethics and integrity, ensuring that these values are applied across all company operations.

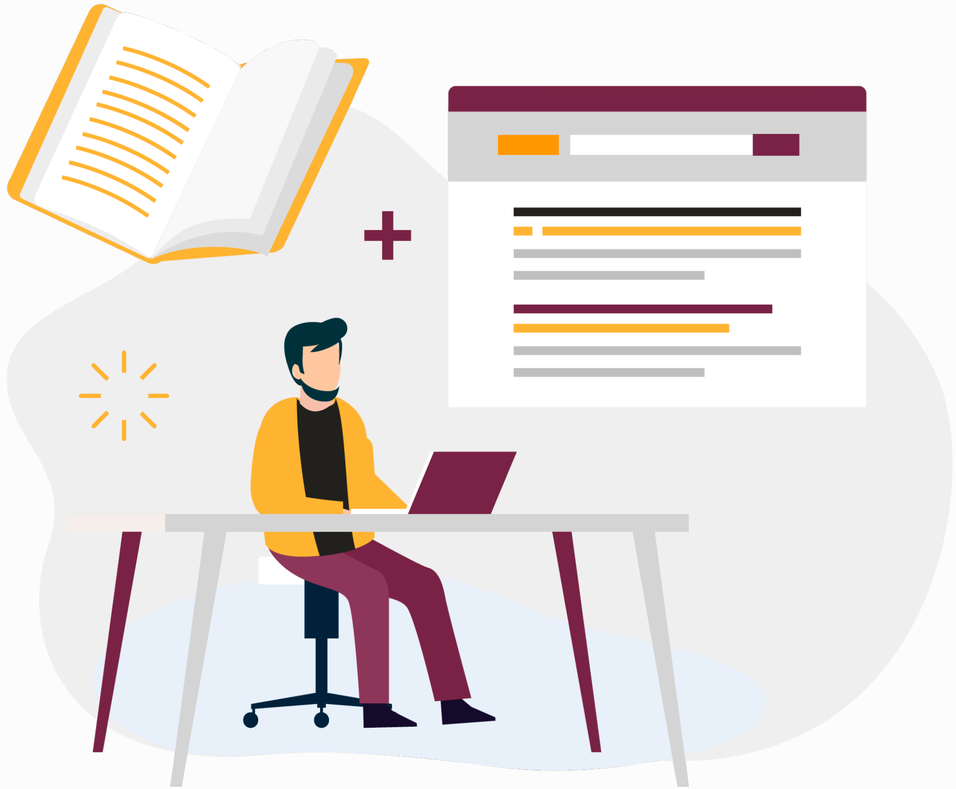
The Executive Board plays a key role in disseminating this policy and overseeing its enforcement, ensuring that all employees, partners, and third parties are aligned with the established guidelines.

This policy is aligned with other internal regulations of Dynamox — especially the Code of Conduct and Ethics and the Supplier Code of Conduct — as well as with Brazilian legislation, particularly the Anti-Corruption Law (Law No. 12.846/2013 and its Regulatory Decree No. 11.129/2022), and major international standards such as the U.S. Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

# Scope of Application

This policy applies equally to shareholders, representatives, directors, and employees at all levels and business units of Dynamox. It also extends to service providers, suppliers, consultants, and business partners, regardless of where they operate.

All individuals within this scope are responsible for adhering to the principles set forth herein and ensuring that their conduct fully complies with applicable anti-corruption and anti-bribery laws.



# Definitions

For the purposes of this Policy, the following terms, whether used in the singular or plural, shall have the meanings defined below:

### Public Administration

Refers to the set of bodies and entities that make up the direct and indirect administration of the Executive, Legislative, and Judiciary branches at all levels of government (Federal, State, Federal District, and Municipal). This includes ministries, secretariats, autonomous agencies, public foundations, state-owned companies, and mixed-capital companies, as well as any institutions that receive, manage, or use public funds.

### Public Official

As defined in Article 2 of Law No. 8.429/1992 (Administrative Improbity Law), a public official is any individual who, even temporarily or without remuneration, holds a mandate, position, job, or function in public administration entities, whether by election, appointment, designation, hiring, or any other form of engagement.



## Employee

Any individual employed by Dynamox, regardless of position or function, including interns and apprentices.

## Conflict of Interest

It occurs when a person is not independent in relation to a matter under discussion and may influence, direct, or make decisions motivated by personal gain for themselves, a family member, or third parties, to the detriment of Dynamox's legitimate interests.

## Corruption

For the purposes of this Policy, corruption is defined as any act of offering, promising, granting, requesting, or receiving, directly or indirectly (through Related Persons), an undue advantage with the intent to influence decisions, obtain favors, or secure improper benefits for oneself or others. Corruption may occur in both the public and private sectors and may involve public officials, business partners, suppliers, or employees. The term "corruption" includes active, passive, and transactional corruption.

## Active Corruption

The act of offering, promising, or giving an undue advantage to a public or private sector official to influence their actions or obtain an unlawful benefit for oneself or others.

## Passive Corruption

The act of requesting or receiving an undue advantage by someone, or by a public or private sector official, due to their position or in exchange for omitting an official act.



## Transactional Corruption

A form of corruption involving a conscious and intentional agreement between the giver and the receiver of an undue advantage — such as money, favors, or gifts — with the aim of obtaining an unlawful benefit. In this type of corruption, both parties act collaboratively, fully aware that they are violating legal or ethical standards.

## Related Persons

Includes children, spouses/partners, or close relatives of a public official in a relevant position or a Politically Exposed Person (PEP), including anyone who lives with them, whether related or not, as well as individuals who are financially dependent on the official or their spouse/partner.

## Hospitality

Refers to any action or expense that provides increased comfort or well-being to an individual or group, such as meals, beverages, travel, lodging, or other expenses related to participation in events, meetings, or corporate activities.

## Bribery

Giving or receiving money, gifts, things of value, or any other advantage as a means to induce dishonest, illegal, or unethical actions in the performance of one's duties.



## Facilitation Payment

Payments of any amount made to ensure or expedite routine actions or otherwise induce public officials, business partners, or private individuals to perform routine functions they are already obligated to carry out — such as issuing licenses, permits, or conducting inspections. This does not include legally applicable administrative fees.

## Thing of Value

Includes, but is not limited to: (i) cash or cash equivalents (e.g., stocks, stock options, loans, gift cards); (ii) gifts; (iii) entertainment; (iv) job offers or promises of employment; (v) contracts or other business opportunities granted to a company in which a public official has ownership or legal rights; (vi) discounts on products not generally available to customers; (vii) improper payment of travel, lodging, or hospitality expenses; (viii) personal favors; (ix) political contributions.

## Promotional Items

Items with no commercial value used for regular promotional purposes or brand visibility, typically bearing the company logo, such as notebooks, basic pens, mugs, calendars, planners, keychains, caps, and t-shirts, among others.

# Principles and Guidelines

Dynamox adopts a zero-tolerance approach to corruption, bribery, and any illicit practices that may compromise the company's integrity. To ensure compliance with this commitment, the following core guidelines apply:

## Prohibition of Bribery and Corruption

Dynamox does not tolerate or permit any form of bribery or corruption, whether in the public or private sector. It is strictly prohibited — directly or indirectly (including through Related Persons) — to promise, offer, pay, authorize, or accept any undue advantage, whether in the form of money, goods, services, or any other benefit, with the intent to: (a) influence any act or decision of a Public Official or Private Entity Representative; (b) secure an undue advantage; (c) induce any Public Official or Private Entity Representative to use their influence to obtain, retain, or direct business to any person.



## Financial and Accounting Records

No transaction shall be omitted, distorted, or inaccurately recorded in the company's books and records. In compliance with the requirements of Law No. 12.846/2013 (Brazilian Anti-Corruption Law), the FCPA (Foreign Corrupt Practices Act), and the UK Bribery Act, it is strictly forbidden to carry out unrecorded, disguised, or secret operations; to make improper, ambiguous, or fraudulent accounting entries; to create off-the-books funds, unofficial accounts, or any other mechanism intended to conceal improper or illegal payments. Falsifying receipts or requesting reimbursement for expenses that do not comply with Dynamox's policies is also prohibited. All financial records must accurately and transparently reflect the nature and value of the transactions carried out.

## Relations with the Public and Private Sectors

All interactions with Public Officials or Private Entity Representatives must be conducted with full transparency and in compliance with applicable laws. Employees must avoid situations that could be interpreted as attempts to improperly influence governmental or business decisions.

decisões governamentais ou empresariais.

## Gifts, Hospitality, and Social Events

Dynamox expressly prohibits the offering, promising, granting, or receiving of any undue advantage, especially in interactions with public officials — domestic or foreign — including, but not limited to: money, valuable gifts, travel, meals, hospitality, political contributions, or donations in exchange for favors or to influence decisions. In cases involving the offering or receipt of gifts, promotional items, or hospitality, the guidelines set forth in the Dynamox Gifts, Promotional Items, and Hospitality Policy must be fully observed. This policy defines limits, communication and approval procedures, and acceptable conduct.

## Political Contributions and Donations

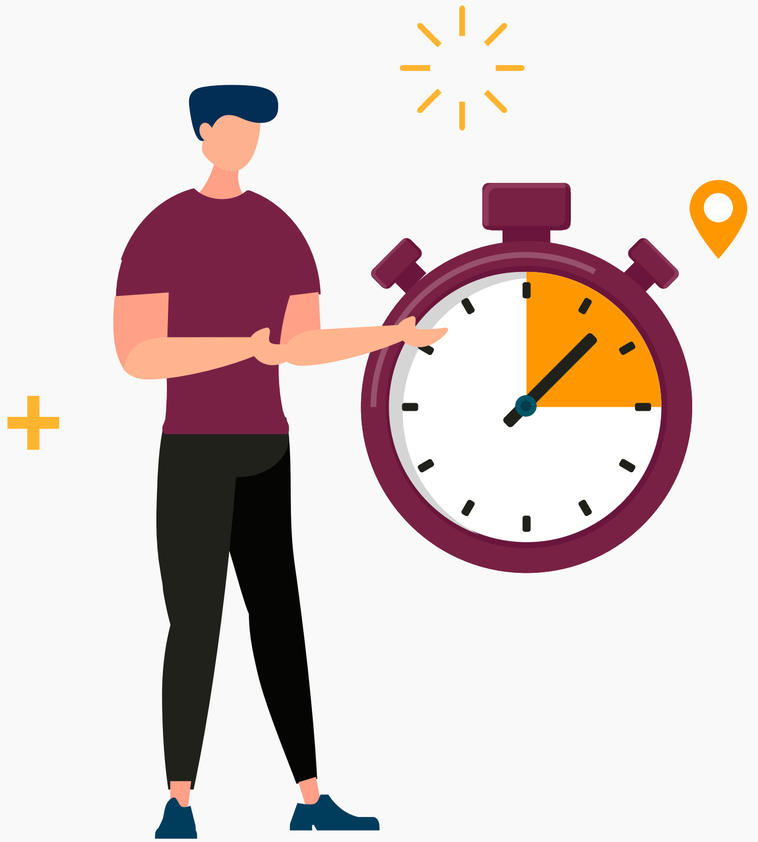
Dynamox does not make political donations or contributions. Therefore, any type of financial donation or contribution to political parties, candidates, or election campaigns on behalf of the company is strictly prohibited. All philanthropic or institutional donations must comply with applicable laws and be reviewed by the Compliance department.

## Facilitation Payments

Facilitation payments — also known as “grease payments” — are strictly prohibited under any circumstances. Such payments constitute bribery and violate the core principles of this Policy and applicable legislation.

## Hiring of Public Officials and Former Public Officials

Dynamox will avoid actively recruiting (headhunting) current public officials for the provision of services or supply of goods. In the case of former public officials, a 12-month cooling-off period will be observed to avoid conflicts of interest. This period may be adjusted based on an assessment by the Compliance Officer.



## Conflict of Interest

Employees, suppliers, business partners, and third parties acting on behalf of Dynamox must avoid situations where their personal, family, or financial interests may interfere — or appear to interfere — with the company's business decisions. Any situation that constitutes or may constitute a conflict of interest must be immediately reported to the direct manager and the Compliance department. Dynamox requires full transparency and a strong commitment to integrity to prevent and resolve potential conflicts.

## Anti-Money Laundering and Counter-Terrorism

Dynamox adheres to regulations and best practices for Anti-Money Laundering (AML) and Counter-Terrorism Financing (CTF), and is committed to reporting suspicious activities to the appropriate authorities, as well as supporting and cooperating with investigations related to its operations.

## Compliance with Laws and Regulations

Dynamox is committed to conducting its operations in full compliance with all applicable laws and regulations in every jurisdiction where it operates. All employees are required to strictly follow company policies and procedures, as well as all relevant anti-bribery and anti-corruption legislation.

## Training and Capacity Building

Dynamox will provide annual training on anti-corruption and anti-bribery laws and individual responsibilities. The goal is to ensure that all employees understand the policy and know how to apply it correctly in their daily activities. The training will also cover how to identify, prevent, and report potential cases of corruption or unethical practices.

## Commitment to Transparency

Dynamox is committed to maintaining transparency in all its operations by providing clear and accurate information about the company's actions, policies, and anti-corruption and anti-bribery practices. Additionally, the

company encourages collaboration with government authorities, when necessary, to ensure integrity and transparency in business.

# Whistleblower Channel

Dynamox provides a secure, confidential, and, if desired, anonymous whistleblower channel via the Ethics Channel – BeCompliance. This channel is available for employees, partners, and third parties to report any suspected violations of this policy or any other internal and/or external regulation.

No retaliation will be tolerated against individuals who report concerns in good faith. All reports will be taken seriously and investigated impartially by the Ethics and Conduct Committee, which will conduct investigations thoroughly, ensuring transparency and fairness throughout the process.



# Sanctions and Accountability

Violations of this policy may result in strict disciplinary measures. In addition, civil and criminal penalties may be applied, as appropriate, ensuring that those responsible are held legally accountable. Dynamox reserves the right to take all necessary measures to protect its interests and preserve its reputation.



# Review and Updates

This Policy will be reviewed annually or whenever there are significant changes in legislation or the regulatory environment. Updates may be made whenever necessary, and suggestions for improvement may be submitted to the Compliance department at any time.



# Dynamox

Disclosure – Public – Version 6.0 – September 2025