

CHAPTER	<b>05 - CORRUPTION PREVENTION</b>
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## **INTRODUCTION**

This policy aims to guide the activities of administrators, employees, interns and regular service providers of LASTTRO TRADING, regarding anti-corruption guidelines, in addition to ensuring that they are able to assist in identifying situations of risk of non-compliance and unacceptable behavior, defined by Applicable legislation and LASTTRO TRADING's Code of Ethics and Conduct.

Broadly speaking, corruption creates uncertainty, reducing investment and slowing growth, as well as increasing the cost of transactions. Corruption can be present in relations with both the public and private sectors.

LASTTRO TRADING repudiates any and all forms of corruption, whether direct or indirect, public or private, and always seeks transparency in matters that affect its business, establishing corporate governance mechanisms to avoid being actively or passively involved in cases of corruption.

LASTTRO TRADING does not condone any practices that may be linked to actions that favor people and characterize situations of corruption, including especially bribery, so that all its managers, employees, interns and regular service providers must ensure that situations of this nature are not practiced under any circumstances.

## **PURPOSE**

This policy applies to all directors, employees, interns and regular service providers of LASTTRO TRADING and covers donations and other payments made or received between LASTTRO TRADING and external agents. This policy does not apply to rewards, incentives, awards, special bonuses or other recognition that may be granted by the company to employees, interns or service providers, nor does it apply to remuneration paid to commercial partners of LASTTRO TRADING in accordance with contractual obligations assumed.

## **GUIDELINES**

It is LASTTRO TRADING's principle to comply with anti-corruption laws and regulations in its business environment. Employees, interns and regular service providers must understand that their obligation is to act ethically and responsibly in order to serve the best interests of the company.

In this context, directors, employees, interns and regular service providers must note that they are prohibited from:

a) Bribes, payments or offers of anything of value to any government official in any country, at any level of government, in order to corruptly influence a decision or act by that official in his official capacity, induce that official to improperly exercise its powers or to not exercise its powers, obtain or retain

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business, or otherwise gain an improper advantage. The term “government representative” is interpreted broadly by enforcement agencies, and includes officials of state entities, on municipal, state, and federal levels, or government-controlled entities (including, but not limited to, postal organizations and state-owned banks), political party representatives and political candidates.

b) Bribes, payments or offers of any item of value to any individual with whom LASTTRO TRADING maintains a business relationship, in order to improperly influence a decision or induce that person to improperly exercise their duties to obtain commercial advantage.

c) Bribes, payments or offers of anything of value to any government official or individual by third parties on behalf of LASTTRO TRADING, in order to corruptly influence a government decision or to induce improper conduct to gain a commercial advantage.

d) Facilitation payments to anyone. Facilitation payments (or “gratuities”) are small payments made to low-level officials as a personal benefit to obtain the performance of a routine non-discretionary act to which the payer is entitled.

e) Any gifts, travel or other entertainment provided to government officials without the prior approval of the Board. Gifts or entertainment must be reasonable, given the circumstances of the business relationship, and consistent with customary business practice in the industry, as well as consistent with LASTTRO TRADING's principles.

f) Receiving or giving gifts or entertainment that would cause embarrassment to LASTTRO TRADING if publicly disclosed.

g) Giving or receiving any gift that is, or appears to be given, for the purpose of corruptly obtaining favorable business or personal treatment.

h) Soliciting, accepting or attempting to accept any bribe, gift or kickback from anyone. A kickback is a specific form of bribe given in exchange for awarding a payment or contract to a supplier, contractor or other business.

When engaging third parties, especially those who may be dealing with domestic or foreign government authorities, Directors, employees, interns and regular contractors will exercise due care to assess the experience, competence and integrity of these parties prior to engagement and should consider including anti-corruption provisions in formal contracting instruments.

Charitable donations by LASTTRO TRADING must be reviewed in advance to ensure that they are not made to obtain or hire business, advance a business purpose or provide personal benefit to a person associated with the recipient, especially if that person is a national or foreign government official.

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## **REPORTING**

Violations of anti-corruption laws, in particular Federal Law No. 12.846 dated 08/01/2013, are serious misconduct that may result in significant criminal and/or civil penalties for LASTTRO TRADING, as well as for the people involved.

Complaints related to non-compliance with this policy must be forwarded to the Board of Directors.

Whenever an employee learns of non-compliance with this policy, of attempted bribery or any involvement in corruption, the reporting obligations as established in the Code of Ethics and Conduct and other relevant internal policies apply.

All reports of suspected violations of this Policy will be appropriately investigated. LASTTRO TRADING will take measures in accordance with the circumstances and applicable law.

## **PENALTIES**

Failure to comply with this policy subjects the administrator, employee, intern and regular service provider to disciplinary and administrative actions, including the possibility of termination of the employment contract and termination of the service provider relationship, without prejudice to the criminal measures and penalties provided for in law.

## **FINAL CONSIDERATIONS**

Any doubts about the content of this policy or any situations that may involve corruption or bribery must be forwarded to the Board of Directors.

Failure to comply with this policy subjects the employee to disciplinary actions, including termination of the employment contract and/or administrative or criminal measures, in addition to the penalties provided for by law.

## **TIMEFRAME FOR REVIEW**

This policy must be subject to review at least every two years, as of the date of its last review, or at any time, in the event of a material fact or changes in the applicable legislation.