



## **ANTI-CORRUPTION POLICY**

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Policy approved in the Meeting of the Board of Directors of 08.24.2015 and amended in the Meeting of the Board of Directors of 10.28.2015, 09.12.2017 and 12.16.2020.

### **1. PURPOSE**

Establish guidelines for preventing, detecting and combating corruption in the relations between managers, collaborators and third parties who represent the Company and Government agents, in compliance with the requirements established in Law 12.846/13 (Anti-corruption Law) and other applicable rules.

### **2. SCOPE**

This Policy applies to all areas of Duratex, its managers and collaborators.

### **3. NORMATIVE REFERENCES**

- Federal Law no. 12.846/13;
- Federal Decree no. 8.420/15;
- Brazilian Penal Code;
- Code of Conduct;
- Internal Controls and Risk Management System Policy;
- Duratex's Ombudsman Policy;
- Compliance Policy;
- Internal Audit Policy;
- Donation Standard;
- Standard for Taking Disciplinary Measures;
- Supply Standard;
- Business Pact for Integrity and Anti-corruption - Instituto Ethos.

### **4. DEFINITIONS**

- 4.1. Compliance:** Conforming to applicable legal requirements, procedures, policies and other internal rules of Duratex, in line with the Company's Integrity Program.
- 4.2. Integrity Program:** Set of measures established by the Company to ensure compliance and integrity in its activities before the National and International Government, in compliance with Law 12.846/13 and Decree 8.420/15.

- 4.3. Corruption:** Crime that consists of offering or promising any type of undue advantage to a public agent in exchange for carrying out or omitting acts inherent to their duties or facilitating deals, operations or activities, or seeking benefits for themselves or for third parties.
- 4.4. Kickbacks/Bribery:** A type of corruption that consists of offering, promising or receiving an advantage, good or money in exchange for any undue interest or favor.
- 4.5. Undue Advantage:** Anything that is offered or promised with the expectation of receiving a favor in return, whether for personal benefit or for the benefit of others (money, gifts, favors, events, travel, etc.).
- 4.6. Money Laundering:** Crime that consists of hiding the illegal origin of goods or amounts obtained unduly, usually involving illicit commercial or financial schemes, with the aim of incorporating goods or amounts obtained from illegal activities into the legal economy.
- 4.7. Fraud:** Crime that consists of deceiving or simulating a situation with the purpose of obtaining an undue advantage of any kind, for one's own benefit or for the benefit of others.
- 4.8. Government:** All public agencies linked to national federal, state or municipal authorities or foreign official entities, including independent ones (United Nations Organization - UN, World Bank, etc.), as well as municipalities, public foundations, public schools and universities, public hospitals, public companies, mixed-capital companies and regulatory agencies.
- 4.9. Public Agent:** Anyone who holds public office, term or activity and/or other people who perform any act on behalf of the Government (e.g., tax and regulatory agents, police, political agents, judges, prosecutors, etc.).
- 4.10. Senior Management:** Board of Directors, President, Vice President(s) and Officers of the Company.

## 5. INTEGRITY PROGRAM

The Compliance area is responsible for managing and implementing the Integrity Program at the Company, which covers the following pillars:

### 5.1. Senior Management's Commitment (Tone at the top)

Duratex's Senior Management supports and participates, in a continuous and unequivocal manner, in all actions adopted in the Integrity Program, receiving periodic reports on its application and evolution within the Company.

### 5.2. Legal Compliance

Duratex is concerned with acting in accordance with current legislation and good corporate governance practices, adopting practices to prevent fraud, money laundering, corruption and other unlawful acts.

### 5.3 Policies and Procedures

The main procedures and guidelines of the Company are formalized in internal policies and standards. The business areas are responsible for preparing and updating their respective standards and the Compliance area is responsible for managing the process, in order to keep the governance environment current.

The Company takes measures to ensure accurate and faithful accounting records and submits its financial statements to periodic audits.

### 5.4. Training and Communication

The Compliance area periodically trains managers and new collaborators regarding the Anti-corruption Law and other guidelines of the Code of Conduct, in order to disseminate the compliance culture and contribute to preventing and combating acts that are harmful to the Government. During the year, communications with guidelines and recommendations on compliance and integrity are also released.

### 5.5. Risks and Controls

Duratex performs risk monitoring and control tests in its main processes, in order to comply with the laws and good practices of Corporate Governance.

### 5.6. Due diligence

The Company adopts fair and transparent criteria for selecting and contracting suppliers and conducts public surveys to assess the financial, registration and reputational conditions involved, as described in the Supply Standard.

## 5.7. Monitoring and Reporting

The Integrity Program will be monitored by the Compliance area and its actions will be periodically reported to Senior Management, through the Audit and Risk Management Committee and the Ethics Committee.

## 5.8. Reporting Channel

Duratex has a channel to receive complaints, in an anonymous and confidential manner, at the phone number 0800 55 75 77, on the intranet or on the website [www.duratex.com.br](http://www.duratex.com.br) (Ombudsman's link). All complaints are investigated and treated with the highest level of confidentiality.

## 6. ACTS OF DECEPTION - ANTI-CORRUPTION LAW

Duratex rejects the practice of acts of corruption and adopts, through its Integrity Program, all the necessary measures to prevent and combat them, in compliance with the Anti-Corruption Law.

The following practices are prohibited, in compliance with the Anti-Corruption Law:

- a. Promise, offer or give, directly or indirectly, an undue advantage to a public servant or a third party related to them;
- b. Finance, fund, sponsor or subsidize the practice of illicit acts of corruption, including bribery, fraud and money laundering;
- c. Use a person, whether physical or legal, to perform acts of corruption or fraudulent acts, with the purpose of concealing or disguising the actual interests and advantages or the identity of the Company or of a member of the Company;
- d. Deter or hinder procedures or contracts resulting from public bidding, which impact its competitive nature, mainly offering undue advantage to the bidder's agent;
- e. Obtain, fraudulently, advantages or benefits under contracts entered into with the Government, as well as operating permits, public authorizations, etc.;
- f. Disrupt or hinder investigation or inspection activities by public agencies or entities.

Complaints related to acts of corruption and other violations of the Anti-corruption Law will be sent to Corporate Governance Management and

investigated in accordance with the provisions of the Internal Audit and Ombudsman Policies.

## 7. GUIDELINES FOR INTERACTIONS WITH PUBLIC AGENCIES AND AGENTS

- Duratex requires that all its managers, collaborators and people who represent it fully comply with, defend and disseminate applicable anti-corruption practices.
- It is prohibited to give, promise, make, authorize, provide or receive (directly or indirectly) any undue advantages, payments, gifts or any kind of gratuity and hospitality (accommodations, trips, dinners, etc.) to public agents, aiming to influence or compensate any act or decision of such person for the benefit of the Company, for itself or related third parties.
- The existing relations with the Government must be transparent, free from influence or conflicts of interest and without an exchange of favors.
- For in-person meetings with public agents, which must be scheduled in advance and institutionally, it is recommended, whenever possible, that Duratex be represented by at least 2 (two) collaborators or managers, with 1 (one) of them replaced by an associations representative to which the Company belongs, unions, federations or confederations of industries. Exceptionally, Duratex may be represented by 1 (one) collaborator or manager, including in situations in which the interaction occurs on an unscheduled basis, or meetings that took place at the last minute, or of an urgent nature. Communications and reports on interactions with public agents should be made available for possible audits, so that issues addressed, contacts and proposals for actions and/or monitoring of the topics discussed can be identified.
- Duratex, its managers and collaborators must make business decisions without being influenced by personal, political, partisan and ideological or authority relations.
- It is prohibited to participate in bidding and/or enter into partnerships, agreements or other contracts with the Government without prior authorization from the Legal and Compliance departments, for analysis as to the feasibility of the procedure and compliance with legal requirements.
- Donations or any contributions in order to induce, influence or provide an undue advantage to a public agent or agency are prohibited.

- Donations to the Government will only occur on an exceptional basis, provided that they meet the following purposes: (i) compliance with legal requirements or determinations; (ii) preservation of public goods/services directly affected by the Company's operating activities, upon technical justification by the requesting management; and (iii) supporting causes that are in line with the Company's activities and/or values. In any of the previous exceptions, the donation will respect the provisions of the Donation Standard (NO. 05), meeting the mandatory formalization requirements (ex. official letter) and upon prior analysis and favorable opinion from the Compliance area, in addition to approval from the presiding Board and President of Duratex.
- Duratex does not make donations to candidates or political parties, according to the applicable legislation.
- The principles and attitudes to combat corruption should not be restricted to the corporate sphere and it is the responsibility of all people who work for Duratex, as citizens, to disseminate these principles and good actions, especially to new generations.

## 8. RESPONSIBILITIES

Senior Management will take all measures to ensure that the Company always practices integrity and must strive for ethical commitment and application of the principles established herein and is responsible for its effectiveness.

All collaborators and managers must understand, follow and disseminate the guidelines of this Policy and the Code of Conduct, in addition to adopting measures that help to prevent and combat corruption. In addition, they must carry out mandatory compliance and anti-corruption training they are invited to do and comply with the other compliance actions required by the Company.

It is mandatory to inform the Compliance area about the existence of family ties with public agents and former public agents and/or if they hold or have held a position in the Government, including political positions.

The Compliance area is responsible for disseminating the guidelines contained in this Policy and the Code of Conduct, which involves measures to prevent corruption and other integrity actions.

The Legal area, with support from the Compliance area and approval from the Executive Committee, is responsible for the formal referral and procedural follow-up of complaints of corruption to the competent authorities so that appropriate legal measures can be taken.

The HR Business - RHN area is responsible for mapping out collaborators hired who are related to public agents and former public agents and/or who occupy or have occupied a position in the Government, including politicians, through the Conflict of Interest Questionnaire to be answered upon hiring, which may be periodically updated. Forms that indicate a positive link must be sent to the Compliance area for analysis.

The Supply area is responsible for making Duratex's Supplier Conduct Guide available to companies contracted by the area and for submitting strategic and/or suppliers registered in restrictive legal records (CNEP, CEIS and CEPIM) to the Compliance area to carry out reputational analysis.

The New Business Development area is responsible for adopting measures that precede the merger and acquisition of companies, at which time it is assessed, among other points, whether there are indications of corrupt practices, fraud and other harmful acts provided for in the Anti-corruption Law.

## 9. VIOLATIONS AND PENALTIES

Non-compliance with the guidelines of this Policy will be subject to the application of applicable disciplinary and legal measures.

Collaborators will not be penalized for the delay or loss of business resulting from their refusal to commit acts of corruption.

In the case of individuals or legal entities contracted by the Company (suppliers, consultants, service providers, commercial representatives, intermediaries and others) to act on their behalf or in their interest, who may be investigated or convicted of corruption, the respective contract may be rescinded immediately, for just cause, without prejudice to contractual and legal penalties.

## **10. CONTACT CHANNELS**

For any questions about the proper conduct to be adopted and/or interaction with public agencies, contact the Compliance area by e-mailing [compliance@duratex.com.br](mailto:compliance@duratex.com.br)

Any non-compliance or suspected non-compliance with the guidelines of this Policy or other violations of the Anti-Corruption laws must be reported directly to the manager or the Compliance area. The Company also has a channel for receiving complaints, including anonymously and confidentially, which can be activated by the contacts informed in item 5.8 of this Policy.

It should be noted that the whistleblower will always be protected against retaliation, subjecting the person who retaliates to the application of disciplinary measures by the Company.

The Company will protect the confidentiality of any whistleblower, to the extent of the applicable legislation or the determinations resulting from a legal process.

## **11. DURATION**

This Policy will become effective as of its publication date and must be revised every 3 (three) years.

## **12. APPROVAL**

This Policy was approved by Duratex's Board of Directors.