

Compliance Program			
Compliance, Anti-Corruption and Anti-Bribery Policy			
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1. PURPOSE

Compliance, Anti-Corruption and Anti-Bribery Policy ("Policy") aims to establish guidelines on the standards of conduct expected by *Comitê Paralímpico Brasileiro* – CPB (Brazilian Paralympic Committee) from all its members, collaborators and related third parties, so that everyone exercises its activities comply with anti-corruption and anti-bribery legislation, as well as the CPB Code of Ethical Conduct, in line with the values of ethics, integrity and transparency.

This Policy also aims to present the main guidelines and legal provisions related to the CPB's obligations to prevent acts of corruption and bribery in the relationships, interactions and external contacts of those who have powers to represent it before Public Agents and Third Parties, in addition to the anti-money laundering measures adopted by the organization.

2. SCOPE AND APPLICATION

It applies to all CPB members, departments, employees at any hierarchical level, as well as external third parties, their administrators, employees and linked agents, when they do not have a similar policy.

3. REFERENCE DOCUMENTS

- CPB Code of Ethical Conduct;
- Law No. 12.846/2013 (Anti-Corruption Law);
- Law No. 9.613/1998 (Money Laundering Law);
- Federal Decree No. 11.129/2022;
- ABNT NBR ISO 37001:2017;
- ABNT NBR ISO 37301:2021;
- CPB Disciplinary Measures Policy.

4. GENERAL GUIDELINES

The CPB seeks to ensure that everyone who interacts with the Public Power on its behalf understands and acts in accordance with this Policy and Brazilian anti-corruption legislation, and in accordance with the provisions of the CPB Code of Ethical Conduct.

Furthermore, this Policy establishes the guidelines for CPB's compliance, anti-corruption and bribery management system.

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CPB encourages the reporting of reports of misconduct, violations of this Policy, and the investigation of any reports reported in good faith or with a reasonable belief of trust, with the guarantee of non-retaliation for the report or for refusing to participate in the act that has signs of illegality.

The Compliance Officer has the competence and independence to manage the compliance, anti-corruption and anti-bribery system.

The policy is aligned with the organization's vision, mission, institutional values and strategies.

The CPB established the following guidelines in its policy:

- (i)** The prohibition of corruption, bribery, fraud, money laundering, among other unlawful acts;
- (ii)** The duty to comply with anti-corruption and anti-bribery laws, and other applicable legislation;
- (iii)** The commitment to satisfy the requirements of the compliance, anti-corruption and anti-bribery management system, in accordance with ABNT NBR ISO 37001:2017 and ABNT NBR ISO 37301:2021;
- (iv)** Commitment to continuous improvement of the compliance, anti-corruption and anti-bribery management system
- (v)** Commitment to compliance obligations;
- (vi)** Support for compliance governance principles;
- (vii)** Establish and maintain a culture of compliance.

The guidelines of this Policy extend to all spheres of activity of the CPB within the Public Administration at national and/or foreign levels, including companies controlled directly or indirectly by the Public Power and other entities or organizations of a public and private nature.

5. ANTI-CORRUPTION PRACTICES

The actions of CPB employees and members with Public and Private Agents, in Brazil or abroad, must be carried out in accordance with the standards of ethics, conduct and transparency established by the organization, as well as in compliance with anti-corruption and anti-bribery laws.

The CPB does not adopt, encourage or allow the practice of any conduct that constitutes or results in acts harmful to national or foreign Public Administration, including the promise or offer of Undue Advantage, as provided for in the Anti-Corruption Law – Law No. 12,846/2013 (and

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Decree No. 11,129/2022), and other applicable legislation. Therefore, CPB employees and members must avoid situations and actions that could be interpreted in this way.

The CPB also does not allow private corruption, and the same concept of undue advantage applies to agents and/or third parties representing private institutions.

When conducting CPB activities, whether public or private, everyone involved must never promise or engage in public or private bribery, offer or receive any undue advantages, whether in money or in the form of goods, gifts, job vacancies, work opportunities, meals, services, donations, sponsorships or any other advantages for/from Public or Private Agents, which may result in an improper benefit for you or CPB (for example, financial return, more beneficial treatment, preferential hiring, illegal act or omission, among others).

For this reason, it is essential that all CPB employees know how to identify risk situations in relation to the topic, because, as stated in the legislation, for the configuration of the act of corruption, bribery, fraud, the intention of the agent who carried it out does not matter. Therefore, an act carried out without the intention of corrupting a public agent can be legally understood as corruption by the authorities.

In tenders and contracts carried out by CPB, and in any contracts and agreements signed with the Public Administration, national or foreign, the practice of any harmful act will not be permitted, including, but not limited to, any conduct that has the objective or consequence :

- (i)** Frustrate or defraud, through adjustment, combination or any other expedient, the competitive nature of public bidding procedures and contracts with private funds;
- (i)** Prevent, disrupt or defraud the performance of any act of public bidding procedure or contracting with private funds;
- (ii)** Removing or seeking to remove a bidder or proponent, in the case of a contract with private funds, through fraud or offering an advantage of any type;
- (iii)** Defrauding a public tender or contract arising therefrom;
- (iv)** Create, fraudulently or irregularly, a legal entity to participate in public bidding, enter into an administrative contract, or contract with private resources;
- (v)** Obtaining an undue advantage or benefit, fraudulently, from modifications or extensions of contracts concluded with the public administration, or private entity, without authorization by law, in the act calling for public bidding or in the respective contractual instruments;
- (vi)** Manipulating or defrauding the economic-financial balance of contracts signed with the public administration.

6. RELATIONSHIP WITH PUBLIC AGENTS

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The relationship and interaction with any Public Agent must be guided by the principles of integrity, ethics, transparency, and respect for legislation and CPB's internal policies and regulations.

(i) Collaborators, members and third parties who provide services to the CPB will maintain contact with Public or Private Agents to the extent necessary for the conduct of their activities and due to their duties, in the facilities of the Public Bodies or Private Entities to which they belong to, and/or on CPB premises when they are performing their duties. To this end, it is recommended that meetings be held with the presence of two or more CPB employees;

(ii) In order to formalize negotiations and avoid different interpretations, it is recommended that, at the end of any meeting held with a Public Agent, an email or minutes be written with the content of the conversation, place of the meeting and the participants;

(iii) When negotiations with public agents result in the transfer of financial resources to the CPB, their results and their binding will be formalized through the appropriate contractual instrument – cooperation term, contract, agreement, partnerships, etc. If desired, for consultation, minutes, *emails* or other forms of record of previous dealings carried out with public agents may be kept;

(iv) In accordance with the *Compliance Program*, only employees authorized by the respective Board responsible for interaction have the possibility of distributing gifts and institutional gifts to Public Agents or representatives of private entities. In these cases, the concession will always be made as a courtesy, to publicize the activities carried out by CPB, or on the occasion of special events, such as, for example, the Summer Paralympic Games, the Parapan American Games, among others;

(v) Any third party acting on behalf and/or representing the interests of CPB will be prohibited from offering gifts, hospitality, entertainment or any other courtesy to Public and/or Private Agents.

CPB, its members, collaborators and related third parties will not practice or authorize the practice, directly or indirectly, of any of the acts listed below, among others provided for in Brazilian anti-corruption legislation:



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- (i) Financing, funding, sponsoring or in any way subsidizing the practice of illegal acts against the Public Authority or representative of a private entity;
- (ii) Using an intermediary person, natural or legal, to hide or disguise their real interests or the identity of the beneficiaries of the acts carried out;
- (iii) Hinder the investigation or inspection activity of bodies, entities or Public (or Private) Agents, or intervene in their activities, including within the scope of regulatory agencies and supervisory bodies of the national financial system;
- (iv) Promising, offering or giving, directly or indirectly, undue advantage to a Public Agent or representative of a private entity, national or foreign, or to Related Persons, in order to influence the practice or abstention from any act relevant to the performance of their activities or functions , with the aim of obtaining benefits and advantages for oneself or for CPB.

In compliance with the *Compliance Program* , especially this Policy, it is prohibited to make any promises, offers of any benefits or payments that aim to accelerate, speed up, prioritize or delay the practice of routine (ordinary, common) or extraordinary acts by Public or Private Agents, known as “urgency” and “facilitation” payments or fees.

If the member, CPB employee, or related third party is faced with any situation in which any type of undue advantage is suggested, requested, or requested by a Public or Private Agent, which may constitute the practice of public/private bribery, they must refuse the approach taken and report the facts to the Compliance Department.

Aiming to prevent acts of corruption, the *Compliance Department* will always be available to guide all interested parties on the expected standards of conduct, resolve doubts, as well as take the appropriate measures in each case.

No member, CPB employee, or any related third party will suffer any type of retaliation or penalty due to delay or missed deadlines resulting from their refusal to pay or receive any undue advantage.

7. RELATIONSHIP WITH SUPERVISION AND LICENSE OR PERMIT ISSUING BODIES

This Policy also applies to the relationship and interaction with:

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- (i) supervision, directly or indirectly linked to the Public Authorities or Private Entities, in any of its aspects (supervision of works and projects, tax, labor, social security, installation and operation, etc.);
- (ii) public registration bodies (such as Commercial Boards, notary offices, etc.); It is
- (iii) licensing and operating bodies of any nature or type (CET, City Halls, Secretariats, Thematic Commissions, etc.).

For this type of relationship there is no obligation to register the contact.

8. PRACTICES TOWARDS THE PREVENTION OF MONEY LAUNDERING

In addition to practices aimed at preventing and combating corruption, the CPB adopts the following measures that aim to make the practice of money laundering unfeasible and strictly observed by the employees responsible for the transactions related to them.

- (i) Appropriate recording and documentation of information relating to all accounting transactions;
- (ii) Not carrying out operations with an economic, financial or patrimonial bias outside the commercial, fiscal and control books;
- (iii) Failure to make payments in kind or by bearer document, except in cases expressly authorized by the Executive Board in which the nature of the transaction so requires, for example, payment of a small sum of consumables when traveling abroad and/or at events carried out outside the Training Center;
- (iv) Broadly avoid making payments to bank accounts outside Brazil, unless the recipient has been duly identified and is proven to be based abroad and the deposit is related to what is being contracted, such as, for example, the registration of athletes and delegations in competitions , hotel reservations, membership fees in entities linked to Paralympic sport and scientific research, international researchers and speakers, among others;
- (v) Make payments only into the account held by the contractor, who must have proven to have provided the service, or supplied the asset present in the object of negotiation, always upon presentation of the respective invoice and subsequent certification from the inspector/manager indicated as responsible in the contract;

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(vi) As a rule, payments made to suppliers and service providers are made subsequently. For this reason, CPB avoids making advance payments as much as possible, prior to signing a contract or providing the service;

(vii) Never make payments into accounts belonging to individuals, when the contract states that a legal entity is the contractor or contractor;

(viii) Avoid transacting as much as possible with countries considered “tax havens” by Brazilian legislation (IN RFB nº 1037/2010).

9. REPORTING CHANNEL (“CANAL DE DENÚNCIAS”)

CPB encourages and values the cooperation of its members, collaborators and any third parties with whom it is related, in identifying and remedying irregularities committed within or in the development of its activities, as well as violations of this Policy and applicable legislation. For this reason, all reports and communications about possible misconduct and potential irregularities, made in good faith by the complainants, will not, in any way, cause any type of retaliation.

In all cases, the CPB will preserve the confidentiality of the report and its information, as well as the identity of the complainant who identifies himself at the time of the report, always taking into account the need to properly conduct internal investigations. Therefore, anyone who is aware of a possible violation of the guidelines of this Policy may use the CPB Reporting Channel, according to the contact methods provided below, or contact the Compliance Department directly.

Telephone service/WhatsApp : 0800 591 2420

E-mail : cpb@denuncieonline.com.br

Internet: Electronic Form Reporting Channel

10. CONSEQUENCE MANAGEMENT

Every CPB member, employee, or any third party with whom CPB has a relationship is responsible for fully complying with this Policy and applicable legislation. In addition to the penalties provided for by Law (criminal, civil or administrative), failure to comply with any of the provisions contained herein may subject the offender to applicable penalties, which will be applied

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according to the nature and severity of the infraction committed, in accordance with the Policy of CPB Disciplinary Measures, and contractual provisions.

Compliance Department , in turn, is responsible for coordinating internal investigations of any reported misconduct, together with the CPB Ethics Committee, reporting its status to the Board of Directors, in accordance with the internal regulations. It is noteworthy that the *Compliance Department* and the CPB Ethics Committee have guaranteed authority and independence to maintain the Anti-Bribery Management System and recommend the application of corrective actions and measures against acts that do not comply with this Policy and other applicable laws.

11. FINAL CONSIDERATIONS

Any questions regarding the application of the terms presented here should be directed to the *Compliance Department* .

This Policy will be updated whenever there is a relevant change in one of the reference documents, at the discretion of the CPB or as determined by the Board of Directors.

CHANGES LOG			
Version	Date	Description	Reviewed by
1	03/10/2022	First Issuance of the Document	Eduardo Diniz, Paulo Losinskas
two	06/13/2024	General review of the Policy based on its suitability to comply with ISO 37001 and ISO 37301 standards, and in compliance with CPB processes and activities	Eduardo Diniz, Paulo Losinskas

Latest version approved by the Board of Directors of the Brazilian Paralympic Committee on **07/01/2024**

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ANNEX - DEFINITIONS

Public Administration: Federal, State, Municipal or Federal District body or entity, including the three powers, Executive, Legislative and Judiciary (examples: foundations, public companies, offices).

Public Agent: Person who performs a public function before a body, entity or institution controlled or administered by the Public Power. The term public agent may include the following:

- a. holders of public offices at the national, state, municipal or provincial level, including members of legislative bodies, holders of executive and judicial positions
- b. political party contractors;
- c. candidates for public office;
- d. government officials, including employees of ministries, government agencies, administrative courts and public officials;
- e. agents of international public organizations, such as, for example, the World Bank, United Nations, International Monetary Fund, etc.;
- f. contracted from state-owned enterprises, unless the enterprise operates on a normal market commercial basis, that is, on a basis that is substantially the same as that of a private enterprise, without preferential subsidies or any other privileges.

Foreign Public Agent : under the terms of art. 337-D of Decree-Law no. 2,848/1,940 (Penal Code), and art. 5th, of Law no. 12,846/2,013, that is, someone who, even if temporarily or without remuneration, holds a position, employment or public function in bodies, state entities or in diplomatic representations of a foreign country, as well as in legal entities controlled, directly or indirectly, by the public authorities in a foreign country or in international public organizations.

Foreign Public Administration : concept provided for in art. 5th, of Law no. 12,846/2,013, are state bodies and entities or diplomatic representations of a foreign country, at any level or sphere of government, as well as legal entities controlled, directly or indirectly, by the public authorities of a foreign country. International public organizations are equivalent to foreign public administration.

Private Agent: Person who holds a mandate, position, job or function before an entity or institution governed by private law.

Corruption: can be understood as the act of offering, delivering, promising or authorizing others to deliver, directly or indirectly, any undue advantage to an employee, national or foreign, or third person related to him, with the intention or resulting in obtaining of some improper benefit

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in exchange (financial return, more beneficial treatment, preferential hiring, illegal act or omission, among others).

Board of Directors – The Board of Directors plays a fundamental role in the governance of CPB, holding several responsibilities for the smooth functioning of the organization. Among its responsibilities, the exercise of the role of leadership and strategic guidance, the approval of multi-annual strategic and annual budgetary planning, approval of codes, regulations and policies, supervision and guidance of the executive board and asset management stand out. It is made up of the free member elected by the Confederations affiliated to the CPB, the president of the Athletes Council and three independent members, selected from among highly qualified market professionals.

Executive Board – The Executive Board is responsible for managing CPB's strategic actions, monitoring, controlling and inspecting compliance with various fundamental aspects for the development of activities, which includes regulations, codes, policies, strategic and financial planning, in addition to programs and projects in the Brazilian Paralympic sports segment. It is composed of the president and vice-president of the CPB, as elected members, and the directors, as appointed members, in accordance with the organizational chart approved by the Board of Directors.

Facilitation Payment: a facilitation payment is an illegal or unofficial payment made in exchange for services that the payer would have a legal right to receive without making this payment. It is normally a payment of a small amount, made to a public official or person with an approval function, in order to ensure or accelerate the performance of a routine or necessary action, such as issuing a visa, work permit, clearance of goods or telephone installation.

Intermediate person: Someone who acts on behalf of another person or beneficiary who does not wish to reveal their true identity or function, and may or may not receive remuneration, payment or advantage.

Collaborators: All individuals, such as employees, managers, interns and young apprentices, who provide services of a non-occasional (but rather routine) nature to the CPB, under its dependence and receiving remuneration.

Suppliers, Service Providers and Third Parties (together “Third Parties”): All individuals or legal entities that provide services or goods to CPB, in addition to Professionals who are not employees and contracted companies that present themselves, on behalf of CPB, or act (directly or indirectly) in the interest or benefit of CPB, as business partners, representatives, consultants, among others.



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Members: any individual or legal entity that does not fit the characteristics of a collaborator or third party.

Undue/unfair Advantage: Any benefit or asset (tangible or intangible) that has financial value or that can generate a benefit or commercial advantage to the recipient, such as money, gifts, trips, meals of excessive value, tickets, entertainment, hospitality, sponsorships, loans, donations, privileged information, promises or offers of employment, among other items.

Related Person(s): People related to a Public Agent for any reason, including, without limitation, family members or relatives.

Bidding Procedure: Procedure used by the Public Administration to conclude contracts for the acquisition of works, services, supply of goods, among others.

Bribery (public or private): The offering, promise, donation, acceptance or solicitation of an undue advantage of any value (financial or otherwise), directly or indirectly, and regardless of location, as an incentive or reward to a person who is acting or failing to act in relation to the performance of its obligations.

Money laundering: this is a criminal offense aimed at converting illicit resources into legal ones, in order to hide the true origin, movement, location, origin, consistency and ownership of assets and rights arising from criminal enterprises, whether directly or indirectly. Money laundering procedures consist of three stages:

1) Placement: Withdrawal of financial amounts obtained illegally for introduction into the economic sphere. It is characterized by financial transactions and contractual agreements, having as their object assets arising from criminal practices);

2) Layering: Manipulation of illicit resources introduced into the economic sphere in order to distance themselves from their illegal origin or eliminate signs of irregularities. It can be characterized by complex financial transactions, as well as simulation of business relationships, aimed at mischaracterizing the illicit origin of the resources handled;

3) Integration/extraction: The licit guise of financial resources becomes part of the financial system, with the illicit origin of monetary amounts apparently unrecognizable.