Vicunha Têxtil S.A. is committed to conducting business with integrity. This means having zero tolerance for Bribery and Corruption in all its forms.

Through this Policy, it is established that Vicunha shall conduct all its activities worldwide, in both the public and private sectors, with integrity and the highest ethical standards. This Anti-Corruption Policy requires compliance with the Vicunha Code of Ethics and Conduct and all applicable laws and regulations related to the prevention of bribery and corruption in the locations where we operate, including, but not limited to, the OECD and UN Conventions, the UK Bribery Act of 2010 (UKBA), and the U.S. Foreign Corrupt Practices Act (FCPA), as well as the Brazilian Law No. 12,846/13 (Anti-Corruption Law) and other applicable Brazilian regulations on the subject matter.

I- RECIPIENTS

This Policy applies to all employees of Vicunha Têxtil S.A., as well as its subsidiaries, branches, and affiliates (hereinafter collectively referred to as 'Vicunha'), including apprentices, interns, and employees, i.e., all employees, as well as administrators, executives, and Directors of said companies, as well as their representatives, attorneys, or any individuals who may act on their behalf or for their benefit, in addition to business partners, contractors, and subcontractors, whether individuals or legal entities, operating within or outside of Brazil, hereinafter simply referred to as "Recipients," even if the country in which they work or reside has more lenient rules that allow or tolerate behaviors prohibited by this present normative instrument.
II- APPLICABILITY

This Policy establishes guidelines, rules, and procedures to ensure that Recipients understand and comply with applicable anti-corruption laws in all interactions with current and future clients (whether from the public or private sphere), public officials, suppliers, donors, or sponsors, in any location where Vicunha operates.

III- OBJECTIVE

The present Anti-Corruption Policy (hereinafter referred to simply as the "Policy") aims to establish the main guidelines adopted by Vicunha, ensuring and reinforcing its commitment to preventive practices and combating corruption and similar offenses.

Through this Policy, Vicunha takes a firm stance against and combats all forms of corrupt conduct, such as bribery, misappropriation, and the granting of undue advantages, as well as the concealment or disguise of such acts and obstruction of investigative and oversight activities.

This Policy aims to provide guidance to Recipients by describing behavioral rules to be followed in carrying out activities conducted by Vicunha or on its behalf and representation, in order to ensure compliance with laws against bribery and corruption.

IV- GUIDELINES

Recipients involved in any and all activities carried out by or for Vicunha, or on its behalf, must strictly adhere to the following guidelines:

a) To discourage the behavior of any Recipient, client, supplier, donor, or sponsor who, when interacting with public or private agents on behalf of Vicunha, promises, authorizes, offers, or grants, directly or indirectly, payment of any kind to a public or private agent, whether an individual or legal entity, with the aim of obtaining any undue advantage or pecuniary benefit for Vicunha, themselves, or third parties, in order to achieve the purpose of the contract;.

b) To condemn the conduct of any Recipient, client, supplier, donor, or sponsor who, when interacting with public or private agents on behalf of Vicunha, requests, demands, accepts, or receives, directly or indirectly, payment of any kind from any individual or legal entity, with the aim of obtaining any undue or pecuniary
advantage for Vicunha, themselves, or third parties in order to achieve the purpose of the contract;

c) To report any violations of this Policy and current Anti-Corruption regulations that come to their knowledge;

d) To proactively act so that, in carrying out their activities, Vicunha always makes decisions based on integrity and ethics.

Vicunha considers the following behaviors, carried out in its name or representation, as unacceptable and prohibited:

a) Any form of corruption, extortion, or fraud;
b) Any bribery, facilitation payments, cash gifts, and political contributions;
c) Any practice of embezzlement, forgery, identity fraud, tax evasion, money laundering, or other unfair and illegal practices;
d) Any form of illicit incentives such as offering and accepting bribes and kickbacks;
e) Forgery of documents, reports, financial records, and structuring transactions with the aim of circumventing approval processes and other internal controls.

1. Anti-Corruption Law and Harmful Acts to Public Administration.

1.1. The Company does not tolerate, adopt, encourage, or permit any conduct that constitutes or results in harmful acts to the national or foreign Public Administration and other private companies, in accordance with the provisions of applicable Anti-Corruption Laws:

a) Promising, offering, or giving, directly or indirectly, undue advantages to public or private officials, or to third parties related to them;
b) Financing, covering the costs, sponsoring, or in any way subsidizing the commission of illicit acts as provided by law;
c) Using an intermediary natural or legal person to conceal or disguise its real interests or the identity of the beneficiaries of the acts committed;
d) Obstructing the investigative or oversight activities of government entities, institutions, or officials, including regulatory agencies and bodies responsible for overseeing the national financial system;
e) Regarding public bidding and contracts:
• Frustrating or defrauding, through collusion, agreement, or any other means, the competitive nature of a public bidding process;
• Preventing, disrupting, or defrauding the execution of any act related to a public bidding process;
• Disqualifying or attempting to disqualify a bidder through fraud or offering any type of advantage;
• Committing fraud in public bidding or contracts derived from it;
• Creating, fraudulently or irregularly, a legal entity to participate in public bidding or enter into an administrative contract;
• Obtaining undue advantages or benefits fraudulently through modifications or extensions of contracts entered into with the public administration, without legal authorization, in the bidding process, or in the respective contractual instruments;
• Manipulating or defrauding the economic and financial balance of contracts entered into with the public administration.

2. Relationship with the Public Sector.

2.1. Interaction with Public Officials

Vicunha requires all Recipients, in the context of their activities, to commit to acting ethically, morally, and with absolute transparency and integrity, complying with all applicable national and international laws and regulations, without any limitations. To ensure the proper fulfillment of this expectation and mitigate related risks, it is mandatory that all activities involving any form of interaction with public officials be conducted according to the following criteria:

a) Demonstrate and clearly evidence understanding and commitment to the overall objectives and requirements of this Policy.

b) Ensure that communications are always clear and direct, avoiding any ambiguous interpretations or interpretations that differ from those expected by this Policy.

c) Avoid the use of terms or expressions that only individuals involved in the communication would understand.

d) Ensure transparency and impartiality in the interaction with public officials.

1 A Public Official is any individual who represents the government, whether they are a public employee or not, paid or unpaid, and whether they perform temporary or permanent service. It includes anyone who exercises, even temporarily or without remuneration, through election, appointment, designation, hiring, or any form of investiture or affiliation, a mandate, position, employment, or public function. Anyone who works for a private company contracted or affiliated to carry out activities typical of the Public Administration is also considered a Public Official.
e) Solely aim to discuss matters and public policies that affect or may affect the interests of the Industry or its associated companies in a corporate manner.
f) Incorporate, regardless of the form or context in which it is conducted, the highest standard of legal, ethical, and integrity conduct.

In the event of any inspections that Vicunha may undergo, inspectors must be accompanied directly by the responsible person from the area of the activity under investigation, who must report such investigation to their immediate leadership and the legal department. Under no circumstances should obstacles be created for the actions of inspectors, nor should undue or pecuniary advantages be offered, or requests be complied with in order to influence the results.

When hiring public officials, the Company must exercise special diligence to verify if the selection is based on the recognized technical knowledge of the public official and with the purpose of providing technical advice to the company's decisions. Otherwise, there may be an impression that the hiring aims to enable easy access to agencies or authorities or obtain privileged information. Additionally, the hiring of individuals connected to public officials (family members, partners, etc.) may conceal the payment of an undue advantage. Before hiring any public official, Vicunha must ensure that such hiring does not generate conflicts of interest or provide undue advantages to any party involved.

In the event of hiring a former public official, the company must verify if they are not obligated to fulfill a period of separation from the sector in which they served as a civil servant or public employee (quarantine).

2.2. Hiring by the Public Administration and the Bidding Process.

Vicunha does not allow any person acting on its behalf to seek undue advantages in contracts with the Public Administration.

Those responsible for activities associated with such contracts at Vicunha must ensure that no offering or receiving of undue or pecuniary advantage occurs, ensuring that all negotiations are always conducted in the presence of more than one representative from Vicunha and more than one public official. Additionally, any formal or informal interactions with public officials should be formalized and documented in meeting notes.

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2 Bidding is the formal administrative procedure by which the Public Administration, either directly or indirectly, selects the most advantageous proposal for the contracting of services or acquisition of products.
Vicunha's participation in bidding processes must comply with guidelines established by the current legislation, as well as adhere to principles and regulations related to Administrative Law.

2.3. Contributions, Donations, and Sponsorships to Candidates for Public Offices or Political Parties.

Vicunha does not make contributions, directly or indirectly, whether through donations or loans of assets, use or provision of physical or advertising space, sponsorship of events, provision of labor and/or any other resources, pamphleteering, sending electronic messages, posting posters, or in any other form, to political campaigns, political parties, candidates for public offices, or any other type of organization engaged in political activities.

While donations by individuals are not prohibited by law, Vicunha recommends that all individuals in statutory positions refrain from making personal donations to electoral campaigns, including those within their economic dependence circle.

2.4. Candidacy for Political Positions and Political Contributions

Employees who run for political positions must step down from their activities in the Company, without entitlement to remuneration, during the period between the registration of their candidacy with the Electoral Court and the day following the election. Considering the high risk of conflicts of interest, Vicunha does not allow the retention of politically exposed persons, as defined by Article 1 of Resolution Coaf No. 40, in its workforce. Politically exposed persons include elected or appointed individuals holding public office or positions in political parties.

Considering the high risk of conflicts of interest, Vicunha reserves the right to assess, on a case-by-case basis, the continued employment or non-employment within its workforce of any politically exposed person, as defined in Article 2 of Resolution Coaf No. 40.

Vicunha will periodically circulate a questionnaire to all recipients of this Policy to verify the presence of politically exposed persons. Each recipient must commit to the accuracy of all information provided in their respective questionnaires.

All recipients of this Policy, even without the recommendation of Vicunha, may make personal contributions to political parties or politicians, but they are not authorized to associate such contributions with the name of Vicunha.
Private Corruption

Although private corruption is not legally defined in the Brazilian legal system, the Company does not tolerate, adopt, encourage, or allow the practice of any conduct that constitutes the following acts: offering, promising, delivering, or paying, directly or indirectly, to a partner, executive, administrator, employee, or representative of a private legal entity, any undue advantage.

No one, as a partner, executive, administrator, employee, or representative of a private legal entity, may, for their own benefit or that of a third party, directly or indirectly, demand, request, or receive undue advantage, or accept a promise of such advantage, nor offer any advantage, in order to perform or omit an act in violation of their functional duties.

Under no circumstances may any of the recipients of this Policy accept undue advantages, nor offer them.

Positive relationships with third parties are important to Vicunha, and accepting anything of value from a third party, including corporate courtesies, can be a legitimate way to build transparent and lasting relationships, in compliance with applicable Anti-Corruption Laws, this Policy, or any other regulations, including the current Code of Ethics of this Company, provided that it is not intended to induce or reward improper or corrupt acts or decisions.

No recipient should accept anything of value from a Third Party that would unduly influence business decision-making. Therefore, recipients should not accept:

- a) Money or anything of value, including Corporate Hospitality, in exchange for services, information, or improper advantages, as well as anything inconsistent with applicable law, the Company's Guidance Materials, or designed or intended for any purpose other than promoting a legitimate and transparent business relationship; or
- b) Discounts on any products or other goods, services, or benefits offered to improperly gain or reward the provision of an advantage, information, or benefit.

Vicunha prohibits any of the Recipients from giving, promising, offering, or authorizing, directly or indirectly, any improper payment, whether using company funds or personal funds, acting directly or through another individual or entity, including any bribery, kickback, payment, or other form of commercial bribery, to a supplier, customer, or other Third Party to unduly influence the actions of another party, or to secure an improper advantage based on the business conduct of their employer or superior. These prohibitions apply to business transactions carried out by Vicunha, including but not limited to the purchase and/or sale of raw materials, products, services, equipment, utilities, instruments, spare parts, various acquisitions, investments, and divestments.
The possibility of Vicunha being held responsible for the actions of third parties contracted to act as its business partners or suppliers implies the need to obtain minimum and sufficient information about these business partners or suppliers to assess their integrity and conduct.

Special consideration should be given to evaluating possible corporate, administrative, and familial connections between the client, supplier, representative, or business partner with a potential contracted third party. In any situation, efforts should be made to eliminate the possibility of undue or pecuniary advantage, as well as conflicts of interest.

4. **Relationship with Third Parties and Suppliers in General.**

Equal integrity must be observed in both public and private relationships, and the following scenarios are applicable to both spheres.

4.1. **Donations of Assets and Sponsorship of Social, Cultural, and Sports Projects.**

The donation of fixed assets and intangible assets to social organizations, philanthropic entities, associations, or non-profit institutions is allowed and can only be executed after the necessary evaluations and approvals, as per the guidelines established in internal regulations. Vicunha sponsors social, cultural, and sports projects only after evaluations and approvals by the relevant departments and governance bodies, following the guidelines established in internal regulations.

5. **Internal procedures to be observed for the prevention of any corrupt acts.**

5.1. **Corporate Restructuring**

During any merger and acquisition process in which Vicunha participates, due diligence must be conducted on the target company to ensure, among other aspects, compliance with Anti-Corruption Law requirements. The purchase and sale agreement or any other document with the same purpose as this agreement must contain specific anti-corruption clauses, and in the case of a merger or acquisition, it must be stated that the acquirer is responsible for acts and events that occurred before the date of the merger or acquisition, except in the case of simulation or evident fraud, duly proven.

Any violation identified during the merger and acquisition process should be reported through the **Whistleblower Channel**, as established in Vicunha's Code of Ethics.

5.2. **Commitment to Ethics and Integrity in Goal Management.**
Through this Policy, Vicunha reaffirms its commitment to setting challenging goals while rejecting the use of illicit or unethical practices by any recipient of this Policy to achieve results.

It is the responsibility of the recipients to ensure that Vicunha's name is not associated with unprofessional, unethical, or corrupt behavior, characterized by a focus solely on results rather than maintaining an Ethical and Integrity-based relationship in the conduct of activities. All recipients of this Policy must be familiar with and adhere to the principles and conduct criteria established in Vicunha's Code of Ethics and Conduct, as well as this Policy.

5.3. Accounting Records.

Every payment or receipt made on behalf of Vicunha must contain sufficient information for its identification and justification, allowing for detailed analysis and monitoring at any given time. Vicunha adheres to accounting principles, and records identified generically as “others,” regardless of their value, are not accepted. Any act produced by any recipient of this Policy to conceal a fraudulent or unlawful act will be considered a violation of this Policy.

5.4. Anti-Corruption and Money Laundering Clauses.

Every legal contract of Vicunha must include anti-corruption and money laundering clauses. It is the responsibility of every recipient of this Policy involved in a contracting process to ensure the inclusion of these clauses and communicate their content to the relevant third parties.

Vicunha requires all recipients of this Policy to adhere to the following rules:

a) Make payments for legitimate and lawfully authorized commercial purposes arising from genuine business reasons;

b) Ensure that the purpose and objective of the contract have no likelihood of being used for illicit practices.

5.5. Corruption Risk Management.

The Company commits to establish internal training that provides support to (a) identify, (b) measure and assess, (c) monitor, (d) mitigate, and (e) report exposure to corruption risk for communication, evaluation, and deliberation by the competent corporate governance
bodies of the Company, according to their respective areas of responsibility, as well as to regulatory authorities.

5.6. Preventive conduct adopted in relationships with third parties.

It is the responsibility of all recipients of this Policy to ensure that Third Parties with whom Vicunha has business relationships are aware of and comply with this Policy. Vicunha expects all Third Parties to adopt the same ethical standards that the Company upholds for itself. Vicunha shall never engage Third Parties to perform activities prohibited by Vicunha's Anti-Corruption Policy or any Applicable Anti-Corruption Laws.

All contracts entered into with clients, donors, sponsors, suppliers, or business partners must include clauses that attest to the existence of practices and controls to prevent acts of corruption and money laundering, and affirm the third party's commitment to compliance with anti-corruption and anti-bribery laws.

It is worth noting that in addition to all the verification efforts made by Vicunha, all clients, suppliers, and representatives of Vicunha must acknowledge and commit to the principles established in the Code of Ethics and the Anti-Corruption Policy. No one can refrain from observing this Policy under the excuse of being unaware of it.

V- INFORMATION AND COMMUNICATION.

This Policy and its respective updates will be communicated to all recipients without exception, on an annual basis at minimum. This Policy should be available on Vicunha's portal and website, with the link also provided to clients, suppliers, and representatives of Vicunha, as well as all internal recipients of this Policy.

All clients, suppliers, and representatives must accept Vicunha's "Anti-Corruption Policy" document, which, once accepted, becomes part of the contracts signed between Vicunha and any of the aforementioned recipients.

All recipients of this Policy, upon identifying or suspecting the presence of a risk situation related to Anti-Corruption Laws and other similar content norms, have the responsibility to report the incident to the legal department or make a complaint through the Whistleblower Channel, as established in Vicunha's Code of Ethics and Conduct:
Website: https://www.canaldecondutavicunha.com.br
Phone: 0800-377-8034
Email: vicunha@canaldeconduta.com.br
No person who reports a fact or suspicion related to offenses contained in the relevant legislation shall be persecuted or subject to any form of retaliation. Any investigation into a violation shall be conducted through the responsible internal body or a contracted third party for this purpose, and disciplinary measures shall be proportionate to the severity of the transgression.

Internally, the failure to comply with the guidelines of this Policy will lead to the application of accountability measures for the recipients who violate it, according to the severity of the violation. These measures apply to all individuals described in this Policy and may even result in the termination of employment contracts for Vicunha employees.

This Policy was approved by the Company's Board of Directors on March 30, 2023.