

AUSTRAL



H O L D I N G

Quick Guide - Fraud Prevention

- 01 In order to prevent and detect corporate fraud, it is essential that the company establishes and enforces the relevant internal controls effectively and that all employees are aware of and involved in this issue;
- 02 Reports of misappropriation of funds, collusion, fraud, attempts at corruption or any other conduct considered improper should be made through the Reporting Channel, available on the website www.contatoseguro.com.br/austral, or by calling 0800 800 8404, available 24 (twenty-four) hours a day, 7 (seven) days a week, anonymously and confidentially;
- 03 Embezzlement of company funds is prevented by establishing levels of responsibility, segregation of duties and control points in the processes, so that payments, receipts and other movements of amounts cannot be released or executed for purposes other than those for which they were intended, and never by a single employee;
- 04 The Company prohibits retaliation against an employee who reports an activity that he or she believes, in good faith, to be a violation of any law, rule, regulation or provision of the Company's Code of Ethics to the Whistleblowing Channel;
- 05 It is essential that Austral's Code of Ethics is applied effectively, in order to avoid, with its guidelines, the sharing of confidential information; situations of conflict of interest; and other issues related to fraud that are addressed in the document;
- 06 In order to make all employees aware of the importance of following the relevant internal controls for fraud prevention, periodic training sessions are held by the Governance, Risks and Compliance area and the material is made available to everyone;
- 07 Periodic and comprehensive internal audits are carried out by the Internal Audit Department, based on the rules, processes, systems and internal controls established in policies and manuals, in order to identify possible gaps that could lead to fraud, ensuring that the controls are effective;
- 08 Access tests are carried out to ensure that only the necessary people have access to information and data;
- 09 Austral uses tools and systems in accordance with the best market practices, following information security guidelines in order to prevent cyber incidents;
- 10 Austral Group considers it essential that employees follow the anti-fraud controls regarding possible external attempts;

- 11 The Company's Code of Ethics provides for sanctions both for Employees and for partners, suppliers and third parties in general, with regard to non-compliance with the fraud prevention guidelines set out therein; and
- 12 The Austral Group reinforces and encourages the initiative of all its partners, clients and suppliers to maintain effective anti-corruption guidelines and controls in order to combat corruption in the market as a whole.