

# PATRIA ANTI-BRIBERY POLICY

| Version | Update     | Author           | Reviewer       | Changes                                                                                                                 |
|---------|------------|------------------|----------------|-------------------------------------------------------------------------------------------------------------------------|
| Rev5    | July 2025  | Azahara González | Rosa Rosanelli | Clarification of sections IV-VIII                                                                                       |
| Rev6    | April 2026 | Azahara González | Rosa Rosanelli | Adding information about training requirements, the consequences of non-compliance, and clarifications to Section VIII. |

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## I. Introduction

At Patria, integrity is part of everything we do.

Patria, along with its subsidiaries and affiliates, is committed to ethical business practices in every country in which it does business. This policy is appropriate to the purpose and context of Patria providing a clear framework for setting, reviewing anti-bribery objectives and continuously improving effective bribery prevention controls. It establishes expectations and principles to prevent, detect, and address bribery risks across all operations, taking into account the nature, scale and bribery risk profile of the organization.

Patria has a “zero tolerance” policy that strictly prohibits bribery or any other improper payments in business dealings. Under a variety of applicable anti-bribery laws, bribery is a criminal offence punishable by imprisonment and/or fines for both Patria and, separately, any person involved in the bribery.

Patria strictly prohibits bribery and expects employees to comply, regardless of local business customs. It is supported by defined responsibilities, training, and monitoring activities.

The Board and executive management of Patria fully support this Anti-Bribery Policy and expect full compliance with its terms from every single employee, including staff and leadership of subsidiaries and other controlled entities, whether permanent, fixed-term, or temporary (collectively, “Employees”).

The same expectation applies to employees of Patria’s business parties and third parties acting on Patria’s behalf. The policy is communicated to them, particularly where a more than low bribery risk has been identified, to ensure consistent understanding of Patria’s Anti-Bribery requirements and ethical standards.

## II. Definitions

**Bribery (or bribe):** Giving, offering, promising, requesting, or authorizing the giving of anything of value, directly or indirectly, to any person or entity to induce a person to act, or refrain from acting, in relation to the performance of their duties, to obtain or retain any advantage or benefit.

**Anything of value:** Includes, but is not limited to: cash, cash equivalents (such as gift cards, kickbacks or discounts), benefits or favors, entertainment, gifts, hospitality, meals, travel, charitable contributions, political contributions or employment opportunities. There is no minimum value for something to be considered “of value.”

**Facilitating payments:** Payments made to public officials to encourage them to expedite a routine or common governmental task that the official is otherwise required to undertake even if the payment were not made, such as issuing permits or licenses.

**Gift:** Includes any tangible object of any kind, regardless of value.

**Public official:** A government official, whether elected or appointed; an officer or employee of a government agency or state-owned or state-controlled entity; a person performing a public service on behalf of a government or government agency; a political party or party official; a candidate for political office; any person acting in an official capacity; or an officer or employee of a public international organization.

**Hospitality:** Meals, lodging, or any event or form of entertainment (including sporting events, parties, plays and receptions).

**Travel:** All forms of transportation, including ground transit and air travel.

**Third party:** Any person or entity who acts on behalf of or represents Patria, including but not limited to sales agents or representatives, distributors, consultants, lobbyists, transportation or logistics providers, customs clearing agents, or any person or entity retained to represent Patria in a matter before a public official, government agency, or in tax or legal matters.

### III. Patria Policy on Bribery and Facilitating Payments

Patria, Patria's employees, and Patria's third parties are prohibited from offering or giving a bribe, whether directly or indirectly, to any person or entity.

Patria, Patria's employees, and Patria's third parties are prohibited from requesting or receiving a Bribe, directly or indirectly, from any person or entity. All demands for bribes or kickbacks must be expressly rejected.

Patria, Patria's employees, and Patria's third parties are prohibited from offering or making facilitating payments to public officials. If a Patria employee or third party believes there is a serious threat to a person's health or safety if a payment demand is not met, such payment would not be considered a prohibited bribe. In that situation, the employee or third party should report the incident to the Compliance department as soon as possible and the payment must be properly recorded in Patria's books and records.

Employees and third parties who refuse to pay a bribe will not suffer any penalty, demotion or other adverse consequences as a result, even if Patria loses business.

Employees and third parties are required to report any suspected violations of this Anti-Bribery Policy to Patria's Compliance team or through Speak-Up, and no employee or third party will suffer any penalty, demotion or other adverse consequence for reports made in good faith.

Reports will be treated confidentially to the extent possible, consistent with the need to conduct a thorough investigation.

### IV. Anti-bribery / Anti-corruption Risk assessment

Patria requires all employees and partners to report suspected violations, including through [PATRIA'S WHISTLEBLOWER POLICY](#). The Compliance Department monitors risks and conducts audits to ensure ethical conduct and legal compliance across operations.

If a donation is authorized, it must fully comply with all applicable laws and be properly and accurately reflected in Patria's books and records. This approach is reinforced by [SANCTIONS AND DUE DILIGENCE SCREENING AT PATRIA](#), which mandates screening of all counterparties before entering into agreements. Using BvD's Compliance Catalyst tool, entities are assessed for sanctions exposure, PEP's, AML risks and reputational concerns. Medium and high risks cases are escalated to the Head of Compliance or the Due Diligence Committee for final decision.

## V. Charitable Contributions

No charitable donations may be given, offered, promised or authorized without express authorization from the Group Management Team, including the CLO.

If a donation is authorized, it must fully comply with all applicable laws and be properly and accurately reflected in Patria's books and records.

## VI. Gifts, Hospitality and Travel

Patria, Patria's employees, and Patria's third parties shall not offer or receive gifts, hospitality or travel whenever these could affect the outcome of business transactions or other matters Patria is involved in or were doing so would be in violation of the laws of the recipient's country.

All gifts, hospitality and travel must be made consistent with Patria's [GUIDELINES ON GIFTS AND HOSPITALITY](#), be preapproved by Compliance Department when beyond the defined threshold and be properly and accurately recorded in Patria's books, records and accounts, as well as in the Gift Register when applicable.

Patria, Patria's employees, and Patria's third parties shall not offer or receive gifts, hospitality or travel that are not reasonable and legitimate business expenditures. Any gifts, hospitality or travel offered or provided must be directly related to the promotion or demonstration of Patria's products or services or directly related to the performance of a contract with a government, government agency, or state-owned or controlled entity. Any expenses that do not meet these criteria will not be reimbursed or otherwise paid for by Patria. In order to qualify for reimbursement, proposed expenses must be explicitly detailed in the request, i.e., broken down by names and positions of government officials, dates and places of travel, and the amount and type of specific expenses. Patria reserves the right to deny, in whole or in part, any expenses related to the travel of a government or political party official (including officers and employees of government-owned or government-controlled enterprises) for any reason.

Employees who authorize the reimbursement or payment of expenses covered by this section without following the above procedures will be subject to disciplinary action, including termination of employment.

## VII. Conflicts of interest

Patria, Patria's employees, and Patria's third parties shall avoid any relationship or activity that might impair, or reasonably appear to impair, their ability to render objective and appropriate business decisions in the performance of their jobs. [PATRIA GROUP CONFLICTS OF INTEREST POLICY](#) addresses this topic and provides guidance on how to address this type of scenario.

## VIII. Books and Records

Patria is committed to comply with all applicable anti-bribery and anti-corruption laws, regulations, and other requirements relevant to its operations and maintaining complete and accurate books, records and accounts.

All transactions, including payments, reimbursement requests, expenditures, expense reports, invoices, vouchers, gifts, and business entertainment must be properly and accurately entered into Patria books, records and accounts in a timely manner, in detail, and with supporting documentation.

This Anti-Bribery Policy is maintained as documented information and is communicated within the organization through internal channels, training, and awareness activities. It is also communicated to relevant third parties and business associates acting on Patria's behalf. And this policy is also available to appropriate interested parties.

## IX. Anti-bribery training

Patria officers, directors and employees that are considered most exposed to bribery risk must participate in anti-bribery training on a periodic basis. During the training, in addition to explaining the applicable internal policies and procedures, real-life cases are analyzed, emphasizing the potential harm caused. Situations in which bribery may occur are explained using practical examples, and employees are provided with guidance on how to identify and prevent bribery and detect related risks.

As part of the training, employees must certify annually that they have read this policy and that they are acting and will continue to act in compliance with this policy.

Compliance department may recommend training to additional employees on case by case basis.

Awareness training is carried out through mandatory Code of Conduct e-learning. The Code of Conduct has been translated into the main official languages of the countries where the company has its various sites, and it is also available in English. The Code of Conduct e-learning is also available in those languages.

Higher risk business partners are required to be subject to specific training, from time to time, as part of Business Partner Selection process. BPS memo shall clarify which minimum training and how the training will be provided. Documented information shall be retained on training procedures, content and when and to whom that was provided.

## X. Monitoring and investigations

Patria manages its anti-bribery program in accordance with the Compliance manual, which clarifies:

- Compliance reporting;
- Internal audits and continuous improvement;
- The process for reporting, tracking, investigating and responding to allegations or incidents, including those reported through whistleblowing channel;
- Patria's commitment to report material findings to the Board and any criminal conduct to the relevant authority.

Non-compliance with this policy may result in disciplinary action.