

VINCI COMPASS

Global Anti-Bribery and Corruption Policy

Vinci Compass

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1. Definitions

<u>“Employees”</u>	All partners, independent directors of VINP’s Board of Directors, officers, managers, employees and trainees, regardless of any kind of employment or corporate relationship they may have with Vinci Compass (“Employees”);
<u>“Compliance”</u>	Vinci Compass’ Compliance Department or Compliance Officer of the corresponding office which shall (i) ensure compliance with all laws, rules and regulations whether issued by Vinci Compass or otherwise applicable to it; (ii) ensure that Vinci Compass’ rules and regulations are adjusted to any changes to the prevailing laws; (iii) support and promote the Employees’ activities and trainings on compliance with the laws and all rules and regulations whether issued by Vinci Compass or otherwise applicable to it; and (iv) ensure compliance with anticorruption best practices;
<u>“Policy”</u>	Global Anti-Bribery and Corruption Policy;
<u>“Business Partners”</u>	All business partners, consultants, representatives, suppliers and all of those who, either upon remuneration or otherwise, provide services, even if temporarily, to Vinci Compass, or those who act on behalf of any of Vinci Compass’ companies;
<u>“Vinci Compass”</u>	All legal entities which are subsidiaries, agencies, branches, affiliated or under the direct or indirect control of Vinci Compass Investments Ltd. (“VINP”), holding more than 60% of the total share capital.

2. Introduction

2.1. This Policy applies to all Vinci Compass companies, save as otherwise provided in their local equivalent policies when required to comply with specific laws and regulations applicable in the countries in which they operate.

2.2. The purpose of this Policy is to assist all Employees and Business Partners to understand the general provisions of the Foreign Corrupt Practices Act (the "FCPA") and any anti-bribery or/and any anti-corruption laws in force in any country in which Vinci Compass operates (the "Anti-corruption Law"), and serve as a corrupt practice prevention tool and a guide for all Employees and Business Partners on the internal controls and conducts set forth by Vinci Compass to prevent and fight against corruption.

2.3. When joining Vinci Compass, all Employees will receive a copy of this Policy and of any other Vinci Compass' corporate policies and manuals. Employees shall commit to ensure the enforcement of and compliance with this Policy.

2.3.1 All Employees shall read the contents of the Policy carefully, including any revisions that may be published in the future and, in case of doubt, or if any guidance is required, Employees shall seek assistance from Compliance.

2.3.2 Upon execution of an agreement with Vinci Compass, all Business Partners shall be informed of the existence of this Policy and of the corruption prevention and combating procedures with which they shall comply whenever acting on behalf of and/or defending any interests of Vinci Compass.

2.4. This Policy is an integral part of the rules governing contractual relationships between the Employees and Business Partners, and Vinci Compass, including employment relationships. Any failure to comply with any of the rules hereunder shall be deemed a contract violation and the defaulting party shall be subject to the applicable penalties. If Vinci Compass is held liable or is damaged by the acts of its Employees and Business Partners, Vinci Compass is entitled to seek reimbursement.

2.5. This Policy is not exhaustive and is subject to amendments, corrections, and revisions on a regular basis. If an Employee or Business Partner learns about any potential willful misconduct, questionable situations or relevant issues not provided for in this Policy, such Employee or Business Partner shall immediately report any such situation to Compliance.

2.6. This Policy sets forth policies and procedures intended to promote compliance with the legal and regulatory provisions applicable to combating and preventing corruption, notably the Anti-corruption Law and the FCPA.

3. Anti-corruption Policy

3.1. For the purpose of facilitating the understanding of Anti-corruption Law and of this Policy, all Employees and Business Partners shall be familiar with the following definitions:

(a) Corruption is defined as the use of power or authority with the purpose of obtaining benefits in one's own or any third party's interest. A harmful act against public property is committed by every person who: (i) directly or

indirectly promises, offers or gives an undue advantage to a Public Official or to any third party related to a Public Official; (ii) funds, finances, sponsors or otherwise subsidizes corruption; (iii) uses an individual or legal entity to act as an intermediary to conceal or disguise its actual interests or the identity of the beneficiaries of corruption practices; or (iv) hinders investigation or inspection by public officials, including those related to regulatory agencies and authorities that supervise the financial system.

(i) To Bribe or to Corrupt is the realization or granting, the offering, the promise or the proposal of a financial advantage, a payment in money, the delivery of any object of value, such as products or services, reward or reward by the Perpetrator or a third person, with the purpose to generate or induce the performance of a function, act or improper activity on the part of Public Official(s) or Private Sector Person(s).

(ii) To be Bribed or Corrupted is requesting, agreeing to receive or receive a financial or other type of Public Official(s) or Private Sector Person(s), directly or from a third person, with the purpose of generating the performance of an improper function or activity, or to agree or receive a consideration, reward, or retribution of any type of Public Official(s) or Private Sector Person(s) for having performed an improper function or activity.

(b) Fraud is any intentional or willful negligent act or omission designed to deceive third parties, which has as its objective or consequence that the victim suffers a loss and / or that the Perpetrator obtains a profit, although this has not materialized.

(c) Asset misappropriation (embezzlement) is the intentional or negligent act of disposing of the assets of the entity or those for which it is responsible for administering, for their own benefit or that of third parties, in such a way that it causes or does not cause a detriment or distortion of the states or financial reports or customers. Said embezzlement includes, but is not limited to: i) physical appropriation of property without the respective authorization; ii) appropriation of money, titles representing value or similar (even temporarily); iii) realization of unauthorized expenses for their own benefit or that of third parties; iv) activities prohibited by law; and in general v) any appropriation, diversion or use of property owned or under the responsibility of the entity, to be used for purposes other than those for which they have been specifically hired, acquired or received.

(d) Perpetrator is the individual who commits an act of Fraud and / or Bribery and Corruption.

(e) Person(s) of the Private Sector is/are all individuals not falling within the definition of Public Official(s).

(f) Public Official means any person who holds a public position or office, or performs a public function, even if temporarily or non-remunerated. Those who hold a position, office or perform a function in a quasi-governmental entity and those who work for any contractor or service provider that is engaged to carry out typically public administration activities shall be treated as public officials. It includes people, without distinction of nationality or citizenship, who exercise indeed or in formal possession of a position for a government or international or multinational entity (of governments, territories or countries), or who exercises functions for a government, territory or country, whether local, federal, municipal or of any other kind, domestic or foreign, whether elected by the people

or by designation, remunerated or not, of legislative, judicial or executive or administrative areas, or any other branch, entity and/or organization of such government, including companies, agencies or entities of a government, territory or country (e.g., sovereign wealth funds).

(g) Undue Advantage means any cash payment or any transfer of value, either tangible or intangible, with the purpose of influencing or rewarding any official act or decision by a Public Official. Any facilitation payments (“bribery”) made to a Public Official, with the purpose of expediting official processes in which a citizen has rights assured by law are also considered Undue Advantage and, thus, forbidden by law and subject to criminal prosecution. Undue Advantage shall also include but is not limited to gifts, giveaways, trips, meals, sponsorship, donations and any other contributions or benefits promised or offered to a Public Official or to any entity related to a Public Official, with the purpose of influencing or rewarding for one’s own benefit.

3.2. All Employees and Business Partners of Vinci Compass shall fully comply with the rules set out in this Policy and the applicable anti-corruption laws, particularly the FCPA and the Anti-corruption Law. In this sense, Vinci Compass’ Employees and Business Partners shall not, while performing their activities and defending the interests of Vinci Compass, offer, promise, make, authorize or allow, either directly or by means of third parties, any Undue Advantage to a Public Official, with the purpose of influencing or rewarding any official act or decision of said Public Official, to the benefit of the Employee or Business Partner themselves and/or to the benefit of Vinci Compass.

3.3. Vinci Compass shall cooperate with any investigation or inspection carried out by Public Officials with respect to the activities performed by Vinci Compass. Any Employee or Business Partner who receives any demand served by a government representative shall submit it immediately to Compliance for assistance and guidance on how to proceed. Disclosure of any information to any sectors of the government shall always be in writing and in accordance with Compliance’s guidance.

4. Anti-Fraud, Anti-Bribery and Corruption Practices

4.1. This section outlines the key Anti-Bribery and Corruption practices that Vinci Compass follows to prevent bribery and corruption in its operations and in its interactions with external parties.

4.2. Each practice is briefly introduced with its core principles and main objectives. Detailed regulations and procedures for these practices are set out in the applicable Anti-Bribery and Corruption Manual.

I – Know your Business Partner

4.3. Vinci Compass is committed to maintaining a business environment of fairness and integrity. Therefore, Vinci Compass shall select its Business Partners based on impartiality, transparency, technical, professional, and ethical

standards. For this purpose, Compliance conducts a preliminary background check on Business Partners by requesting information and documents, such as questionnaires, and verifying their records and reputation. Compliance also conducts periodic assessments of Business Partners to ensure their continued eligibility and authorization.

4.4. Any relationship between Vinci Compass and a Business Partner must be preceded by a formal agreement or invoice, and no payment should be made without the execution of the agreement, except in exceptional cases authorized by Compliance.

II – Relationship with Public Officials

4.5. Conflict of interest prevention is a paramount ethical principle for Vinci Compass. For this reason, Vinci Compass and its Business Partners shall act in such a manner as to avoid and, where appropriate, resolve any conflicts of interest that may arise as a result of the relationship between the Vinci Compass and its Employees, or the relationship between the Vinci Compass and Public Officials.

4.6. Any meeting between Employees and Public Officials must be reported to Compliance. Nonetheless, workshops, events, and collective or public meetings that include Public Officials and other members of the private sector, including participants from the financial and capital markets, as well as Vinci Compass Employees, are exempt from this requirement.

4.7. With the purpose of ensuring the effectiveness and the applicability of this Policy, Compliance may oversee any contact with Public Officials, either by electronic message, conference calls, meetings in person or virtual meetings.

4.7.1. Without prejudice to any other procedures that may be adopted by Compliance, for the purposes of the oversight allowed in the preceding provision, any in-person or virtual meeting between Employees and Public Officials shall be previously reported to the Compliance team, or reported within 5 (five) business days after it takes place. The Compliance team shall also be informed of the main topics to be discussed in such meeting and those invited to attend the meeting.

4.7.1.1. The provision sets forth in item 4.7.1 is applicable to Business Partners and Independent Directors only in situations where they are performing their activities on behalf of Vinci Compass.

III – Prior assessment for Donations and Sponsorships

4.8. Guided by the principles of accountability and responsible management, Vinci Compass shall conduct a pre-approval process for any sponsorships, donations and/or other contributions for the benefit of any third parties. Such assessment requires formal approval from the department head and a background check of the recipient by Compliance.

4.9. The selection, formalization, and execution of private social investment projects by Vinci Compass, including social sponsorships and donations, are governed by the Social Private Investment Policy.

IV – Enhancement of Anti-Corruption Measures in Investee Companies

4.13. Vinci Compass is comprised of a group of companies dedicated to providing an array of services in the capital market, including discretionary asset management services through private equity investments, i.e., investments in non-listed securities issued by companies.

4.14. As part of Vinci Compass' commitment to promoting and preserving an anti-corruption culture within the investee companies' environment, Vinci Compass seeks to promote the adoption of anti-corruption practices by its investee companies, including training, whistleblowing channels, and due diligence procedures.

V – Training

4.15. Compliance shall, at least once a year, provide Employees with training on how to recognize and fight corruption in the corporate environment of Vinci Compass, and shall prepare new training, if needed, including in case of change to the prevailing laws.

VI – Whistleblowing

4.16. If any Employee notices or suspects any corrupt practice or any other illegal activity, by any person at all, such Employee shall immediately report such suspicion to Compliance, to the chairman of the Audit Committee, or through the WhistleblowingChannel available 24 hours a day, 7 days a week, at: <https://integritycounts.ca/org/vincipartners>, as provided for in Vinci Compass' Code of Ethics.

4.17. Any contact between Vinci Compass and a relevant authority on any suspicious activities must be made exclusively by Compliance. Employees shall fully cooperate with Compliance during any investigation of suspicious activities. The identity of all persons involved in the investigation shall remain confidential.

5. Penalties

5.1. Vinci Compass' Employees and Business Partners shall strictly comply with the rules of this Policy. Any violation of these rules may result in warning, suspension, disciplinary action, termination and/or dismissal for cause, according to the employment relationship between the Vinci Compass and the relevant Employee, or the prompt termination of the agreement with a Business Partner, without prejudice to any criminal and civil penalties available in the prevailing laws and regulations.

5.2. As provided in item 4.16 above, Employees shall promptly report to Compliance or through the Whistleblowing Channel, any non-compliance with the rules set out in this Policy or in the applicable laws and regulations, under the penalty of gross negligence, which may result in their own dismissal and/or discharge from Vinci Compass.

5.3. Employees who use reasonable and proper efforts to report any improper behavior shall not be subject to disciplinary action. However, no Employee or Business Partner reporting improper behavior will be released of their responsibilities for their own improper behavior or for omitting to report improper behaviors of other Employee or Business Partner.

6. Updates

6.1. This Policy shall be reviewed whenever necessary considering the principles and guidelines set out in this Policy, as well as the applicable laws.

6.2. All updates to this Policy will be made available on Vinci Compass' intranet and website and will be binding to all Employees.



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