

GLOBAL INTEGRITY POLICY



Integrity
is our
commitment.



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INTRODUCTION

This document was created to help stakeholders who have a relationship with Marcopolo S.A. understand the COMPANY'S integrity policy globally. It addresses, in a clear and objective manner, how to combat bribery and corruption practices, the negative impacts of these actions on the COMPANY'S image and business directly and indirectly, the consequences of inappropriate conduct and how to prevent them. It also explains how to apply this POLICY in the COMPANY'S daily life, ensuring behaviors aligned with Compliance, the Code of Conduct and the protection of personal data.

At Marcopolo, Compliance goes beyond following rules — it's a matter of attitude. All stakeholders are involved in a culture of responsibility and integrity, essential to our success, innovation and sustainability. We value and respect all stakeholders, maintaining an ethical work environment.

One of the pillars of Compliance at Marcopolo is the application of anti-corruption principles in all areas of the COMPANY. This POLICY does not seek to exhaust the theme, but to serve as an additional tool to reinforce everyone's commitment to ethics and integrity.

We wish you a good read and that this POLICY helps you strengthen your commitment to act with ethics and integrity in all your activities related to Marcopolo!

 **compliance** 
Marcopolo



1. POLICY

Marcopolo's Global Integrity Policy (POLICY) requires Marcopolo S.A. and its subsidiaries (MARCOPOLO or COMPANY), in all operations around the world, to conduct business ethically and with absolute integrity. The POLICY should be read in conjunction with the COMPANY'S Code of Conduct, Marcopolo Human Rights Policy, Compliance Policy and Data Privacy Policy.





2. PURPOSE

This POLICY aims to define the global parameters of the COMPANY'S performance, in accordance with the Compliance procedures, internal regulations of the COMPANY and protection of privacy of personal data, in the relationship with all Stakeholders. It simultaneously provides guidelines and guidance for important issues, such as Marcopolo's position regarding the repudiation of and fight against all forms of corrupt and unethical conduct, such as bribery, misappropriation and granting of undue advantages, as well as the concealment or dissimulation of these acts and the obstruction of investigation and oversight activities. This document does not distinguish between public and private business conducted by Marcopolo.





3. MARCOPOLO COMMITMENT TO CORPORATE ETHICS

Marcopolo is committed to implementing and strengthening a corporate governance model that ensures balance between operational efficiency and rigorous internal control, promoting an environment of reference in ethics, integrity and transparency. This commitment includes compliance with anti-corruption and integrity legislation, such as the Brazilian Law 12.846/13, the Foreign Corrupt Practices Act (FCPA) and the Sarbanes-Oxley Act (SOX) and encouraging a culture of compliance at all organizational levels. Diversity in all its dimensions is valued, promoting equity, inclusion and equal opportunities, in line with the guidelines of Brazilian Laws 14.457/22 (Employ + Women Program) and 14.611/23 (Equal Pay). Actions that respect the environment and society must be followed, promoting the adoption of best governance practices among stakeholder groups and reinforcing Marcopolo's role as an agent of transformation, sustainability and social responsibility.





4. SCOPE

This POLICY applies to Marcopolo as a whole, including the COMPANY'S international operations, respecting local legislation, and any business activities managed or conducted on behalf of Marcopolo, including partnerships through joint ventures or affiliated companies. All employees, from the board and leadership to interns and temporary staff must be aware of this POLICY and respect it. The POLICY also applies to COMPANY'S controlled entities, its direct or indirect subsidiaries to which the Code of Conduct applies, as well as agents, representatives, consultants, service providers, suppliers and other business partners and third parties contracted by the COMPANY directly or indirectly.

For the purposes of this document, the following details refer to internal integrity, audit and reporting procedures for irregularities in the joint and effective application of the Code of Conduct, the Marcopolo Human Rights Policy, the Compliance Policy and the COMPANY'S Data Privacy Policy, with the objective of:

- I - Prevent, inhibit, detect and remedy deviations, fraud, irregularities and unlawful acts committed against the potential or actual public administration, national or foreign; and
- II - Foster and maintain a culture of integrity at Marcopolo with its Stakeholders.

To learn about the behaviors expected by the COMPANY and detailed in this document, read each of the following chapters:

- 4.1. Anti-Bribery and Anti-Corruption Policy
- 4.2. Payments Policy
- 4.3. Conflict of Interest Policy
- 4.4. Confidentiality and Social Media Policy
- 4.5. Accounting Books and Records Policy
- 4.6. Policy on Relationship with Business Partners and Third Parties
- 4.7. Policy for Mergers, Acquisitions and Strategic Partnerships
- 4.8. Anti-Money Laundering Policy
- 4.9. Competition Protection Policy



4.1. Anti-Bribery and Anti-Corruption Policy

The Anti-Bribery and Anti-Corruption Policy reflects Marcopolo's commitment to compliance with the Code of Conduct, applicable laws and regulations in Brazil and other countries, including Law 12.846/2013 and the FCPA among other anti-corruption, anti-bribery, anti-money laundering and competition protection regulations.

Policy Objectives

Prevent, inhibit and combat corruption, bribery and money laundering practices.

Ensure that all employees, business partners and third parties follow high ethical standards and applicable laws.

Main Guidelines

Compliance with Laws and Regulations.

All employees, business partners and third parties must comply with anti-corruption laws and adopt ethical practices in all their activities.

Prohibition of Corrupt Activities

It is prohibited to offer, promise, authorize or pay, directly or indirectly, money or Anything of Value to public authorities or any person for the purpose of obtaining or maintaining an improper advantage.

Due Diligence for Business Partners

All business partners and third parties that bring risk to the COMPANY must be assessed through the Due Diligence Form, ensuring that they also comply with Marcopolo's anti-corruption laws and ethical standards.

Prohibition of Facilitating Payments

Payments, even if common in some countries, are prohibited by Marcopolo, except when formally regulated by public agencies.

Commitment to Compliance

All employees should regularly review their business practices to ensure compliance with this POLICY. In case of doubts or situations of non-compliance, potential or actual, it is mandatory to seek guidance from the Compliance Department.

Expected Conduct

Respect this POLICY, the Code of Conduct, all applicable laws and internal COMPANY regulations.

Report any suspected wrongdoing or misconduct to the Compliance Department. Adopt the most restrictive POLICY or procedure whenever there is doubt about which rule to follow.

Consequences of Noncompliance

Violating this POLICY or anti-corruption laws may result in criminal, civil and administrative penalties for Marcopolo and those involved, regardless of nationality or place of residence, in addition to those provided for internally.





4.1.1. Prohibited and Restricted Payments

Bribery

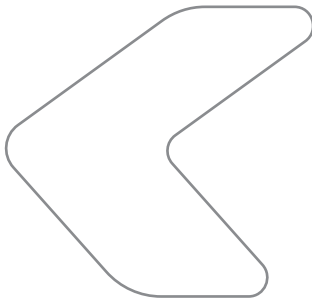
Any attempt to offer, promise or authorize money or Anything of Value to a public authority or other person, directly or indirectly, to obtain an improper advantage is considered bribery and is strictly prohibited.

Facilitating Payments

Facilitating payments, which are used to expedite administrative procedures, are prohibited. The only exception is when these payments are formally regulated by public agencies.

How to Report Doubts or Irregularities

If you have questions or need to report inappropriate conduct, please contact the Compliance Department at the email address indicated in this POLICY or through the Reporting Channel.





4.2. Payments Policy

Policy Objectives

This POLICY defines the guidelines for offering or receiving gifts, meals, entertainment (hospitality), travel benefits and other things of value, respecting applicable laws and regulations and Marcopolo's Code of Conduct.

General Rules for Permitted Offers

Marcopolo allows employees to offer or accept things of value to public authorities or private individuals only when:

- Related to the promotion or demonstration of products and services (promotional material).
- Linked to the fulfillment of a specific contract with a government or state-owned company.

Financial Limits

Payments to public authorities may not exceed R\$ 100.00 (one hundred Reais), within the rules established herein, except with the prior authorization of the Director of the requesting area.

Payments above R\$ 1,000.00 (one thousand Reais) require prior written approval from the Area Director and the Compliance Department, with registration via email.

Required Documentation

For hospitality payments related to contracts, it is mandatory for the public agency to send a formal document with:

- Recognition of expenses.
- Event materiality (agenda).

4.2.1. Gifts, Giveaways and Hospitality

Marcopolo's business decisions must be objective, free from undue influence from gifts or favors directly or indirectly. It is permissible to offer or receive gifts or hospitality under the following conditions:

- Cannot improperly influence decisions or create improper advantages.
- Cannot be offered during contract negotiations.
- Does not include cash or cash equivalents.
- It should be modest, respecting the aforementioned values, and not luxurious.
- It must occur sporadically (maximum of 4 (four) times in 12 (twelve) months).
- Does not include expenses of the recipient's relatives.
- It must be transparent, properly documented and recorded.
- It must comply with local laws and the Code of Conduct.
- If allowed, it should always be received in a business/business environment.
- Have promotional content.
- Not to be requested by the employee Marcopolo, but rather willingly offered by the Supplier/Provider.



4.2.2. Travel, Education and Events Expenses

Expenses with travel or events for public authorities are only allowed when:

- Related to training, meetings or operational projects.
- Formally approved and documented.
- If the expenses are not contractually planned, they must be previously submitted to the Compliance Department. Whenever possible, each participant should bear their own expenses to avoid interpretations of undue advantage.

4.2.3. Donations

Marcopolo supports donations primarily through the Marcopolo Foundation, but requires:

- Ensuring that donations are not used for illicit practices directly or indirectly.
- Prior verification of the beneficiary institution, especially regarding the purpose of the institution and suitability.
- Accurate registration and complete documentation of the donation.
- And that it is in accordance with the areas covered by the Marcopolo Foundation.

4.2.4. Sponsorship and Marketing

Sponsorships and promotional activities should:

- Have the company previously evaluated in terms of integrity and/or application of the Due Diligence Form.
- Be authorized in advance.
- If Marcopolo's image is broadcast, it must be previously approved by the Marketing Department.
- Relate directly to the promotion of Marcopolo.
- Be properly documented and recorded.
- Not be of individual/personal interest to employees directly or indirectly.

4.2.5. Political Contributions

Marcopolo prohibits political contributions on behalf of the COMPANY without express authorization from the Board of Directors.

Employees and third parties may participate in political activities in person, provided that this does not involve the name or image of Marcopolo, being done in their free time, and outside the COMPANY'S premises.





4.3. Conflict of Interest Policy

Policy Objectives

Define conduct to mitigate potential conflicts of interest that occur when an employee may make decisions or act in a manner that is contrary to Marcopolo's principles or interests.

Main Guideline

All employees, business partners and third parties must avoid situations of conflict of interest, whether potential or actual, acting honestly, consciously and in line with Marcopolo's Code of Conduct.





4.3.1. Prohibited Conduct

Misuse of Position or Information

It is forbidden to use confidential/ privileged information or positions in the COMPANY to obtain personal benefits or favor third parties.

Nepotism and Cross Nepotism

Nepotism: It is not allowed to favor spouses, partners or relatives up to the third degree in hiring, contractual executions or employment relationships.

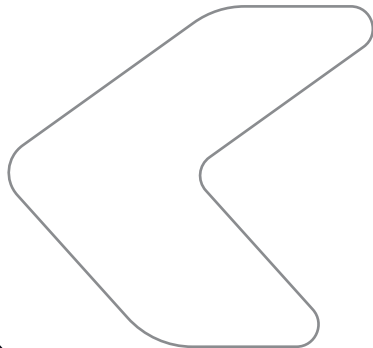
Cross Nepotism: It is also prohibited and occurs when different areas of the COMPANY make reciprocal appointments to circumvent the rules against nepotism, and must be reported to the Compliance Department.

Business in Conflict

Employees, partners and third parties must not engage in activities that conflict or compete with Marcopolo's business interests, or compromise its impartiality.

It is everyone's duty to avoid any conflict of interest situation. If this is not possible, mitigating measures must be implemented, in order to ensure transparency, ensure that the COMPANY'S interests are being met and mitigate risks of poor appearance or dubious interpretations by others.

Each employee has a duty to analyze their own situation in the COMPANY and immediately report any potential conflict of interest that may exist.



4.3.2. Duties and Responsibilities

All employees, partners and third parties must:

- Evaluate your activities and identify potential conflicts of interest.
- Immediately report any potential conflict to the Compliance Department.
- Analyze situations of potential risk in case of change of function and/or department.
- Make decisions always aligned with Marcopolo's interests, avoiding favoritism or external interference.



4.4. Confidentiality and Social Media Policy

Policy Objectives

Marcopolo has privacy policies that govern the processing of personal data of customers, suppliers, third parties and employees, in accordance with the local laws of each country where it operates.

This POLICY defines the precautions in the handling of this information.

Main Guideline

Proper handling of COMPANY data is mandatory for all employees, third parties and business partners.

The data processing must follow the defined procedures, whether in physical or digital formats.

Information Security

Employees must:

- Follow Marcopolo's guidelines on the use, access and security of devices and systems, including computers, hardware, software, mobile devices, emails and Internet and intranet access, including not sharing passwords and/or access.
- Use computing resources appropriately, as described in the Information Security Policy.
- Restrict access to any and all information that should be treated as confidential, whether virtually, physically, spoken, read or written, making use of a Confidentiality Agreement when sharing is necessary.

Ownership and Monitoring

All files and information created, received or stored on Marcopolo's systems and devices are the property of the COMPANY. Therefore, Marcopolo can monitor information transmitted or stored in these locations to ensure safety and compliance, holding users responsible in case of deviations evidenced.

Disclosure of Information

Unauthorized disclosure of Marcopolo information outside the COMPANY is prohibited, either by:

- Personal emails, social media, or any other non-corporate environment.
- Photos, videos or statements that could compromise the COMPANY'S reputation.





Conduct in Online Environments

Employees must ensure that any information shared online, directly or indirectly related to Marcopolo, is aligned with the COMPANY'S values.

It is not allowed to act or identify yourself as an official representative of Marcopolo without formal authorization.

Marcopolo has appointed employees, trained to carry out demonstrations, online publications or various responses.





4.5. Accounting Books and Records Policy

Policy Objectives

Listed in Level 2 of Corporate Governance of B3 (Brazilian Stock Exchange) since 2002, Marcopolo adopts strict corporate governance practices. This POLICY defines practices for maintaining accurate and detailed accounting books and records that fairly reflect its operations. Compliance with these practices is critical to ensuring the integrity of financial information and compliance with applicable laws.

Main Guideline

This document prohibits any secret or unregistered accounting operation. All transactions must be accurately documented, reflecting the actual nature of the operation and ensuring that they are traceable by internal or external audits.





4.5.1. Accuracy in Accounting Records

- All financial and business records must reflect, fairly and accurately, the operations carried out by the COMPANY.
- Expenses must include appropriate supporting documentation, such as invoices and receipts, and be recorded immediately after their occurrence.

4.5.2. Prohibition of Covert Operations

- Operations not registered or improperly registered are strictly prohibited.
- Any attempt to disguise, falsify or omit information will be treated as a serious violation of this POLICY, and those responsible will be responsible for the applicable sanctions.

4.5.3. Mandatory Documentation

- All expenses, including gifts, hospitality and donations, must be properly documented and recorded in the COMPANY'S books, in their correct categories.
- Payment approvals must follow Marcopolo's internal rules, such as those stipulated in MP-18 ("Approval of Expenses and Investments" in its current and published version) or another that may replace it.

4.5.4. Audit and Internal Controls

- Compliance with this POLICY will be regularly audited.
- Any irregularities detected must be corrected immediately, and those responsible may be subject to sanctions.

4.5.5. Personal Liability

- Employees and third parties must ensure that all transactions under their responsibility are documented correctly.
- Violation of this POLICY, whether intentional or not, may result in administrative, civil and/or criminal penalties.





4.6. Relationship Policy with Business Partners and Third Parties

Policy Objectives

Marcopolo is committed to conducting its business relations with integrity, transparency and responsibility. This POLICY establishes the guidelines for the selection, contracting and monitoring of business partners and third parties, seeking that all those involved follow the ethical and compliance principles established by the COMPANY, and that they comply with pertinent legislation.

Business partners include suppliers, service providers, distributors, consultants and other agents acting on behalf of Marcopolo. The COMPANY expects all these partners to adopt the same ethical and legal standards required of its employees and other related parties.

Main Guideline

Marcopolo's business partners must:

- Comply with all applicable laws and regulations, including anti-corruption, antitrust and anti-money laundering standards.
- Respect human rights and current labor legislation, prohibiting child labor and labor analogous to slavery.
- Maintain a safe and healthy work environment for your employees.
- Adopt environmental protection and sustainability practices.
- Respect diversity policies, preventing any form of discrimination and harassment.
- Report any violation of the compliance rules to Marcopolo's Compliance Department.

4.6.1. Mandatory Due Diligence for Hiring

Before hiring a business partner or a third party that brings relevant integrity risk to Marcopolo, the COMPANY must perform an integrity due diligence (DDI), which includes:

- Checking the reputation and background of the company or individual.
- Analysis of possible relationships with public agents, to avoid potential or actual conflicts of interest.
- Evaluation of financial records and background to detect potential risks of corruption, fraud or money laundering.
- Confirmation that the partner follows standards compatible with Marcopolo's values and guidelines.

The depth of this analysis will depend on the level of risk identified and the intended business relationship. The process for identifying the level of risk is detailed in a specific normative procedure.



4.6.2. Continuous Monitoring

After hiring, business partners must be continuously monitored, according to the potential risk, to ensure that their practices remain aligned with Marcopolo's values.

This includes:

- Periodic audits to assess compliance with COMPANY rules.

- Contractual reviews to ensure that the commitments made continue to be fulfilled.
- Regular reporting on measures taken to prevent corruption, fraud and other illicit practices.

If any misconduct is identified, the business relationship will be evaluated and may even be suspended or terminated immediately.



4.7. Policy for Mergers, Acquisitions and Strategic Partnerships

Policy Objectives

Marcopolo is committed to ensuring that all its mergers, acquisitions and strategic partnerships are conducted in an ethical manner and in compliance with applicable anti-corruption laws. Before establishing any significant corporate transaction, the COMPANY must conduct rigorous due diligence to identify risks related to corruption, bribery, money laundering and other illicit practices.

Main Guideline

The due diligence assessment will be conducted by a multidisciplinary Marcopolo team, including compliance, legal, financial and internal audit specialists, and will cover, at a minimum:

• Review of Governance and Corporate Structure

Analysis of the shareholding and equity structure to identify relationships with public agents or risk third parties.

Assessment of past or ongoing litigation histories, regulatory disputes and investigations.

Understanding about potential or actual conflicts of interest of the organization, its partners and main directors, with Marcopolo's business.

• Compliance and Regulatory Compliance Analysis

Verification of the Code of Conduct and anti-corruption policies of the target company.

Evaluation of the Compliance program, history of complaints and investigations of illegal practices.

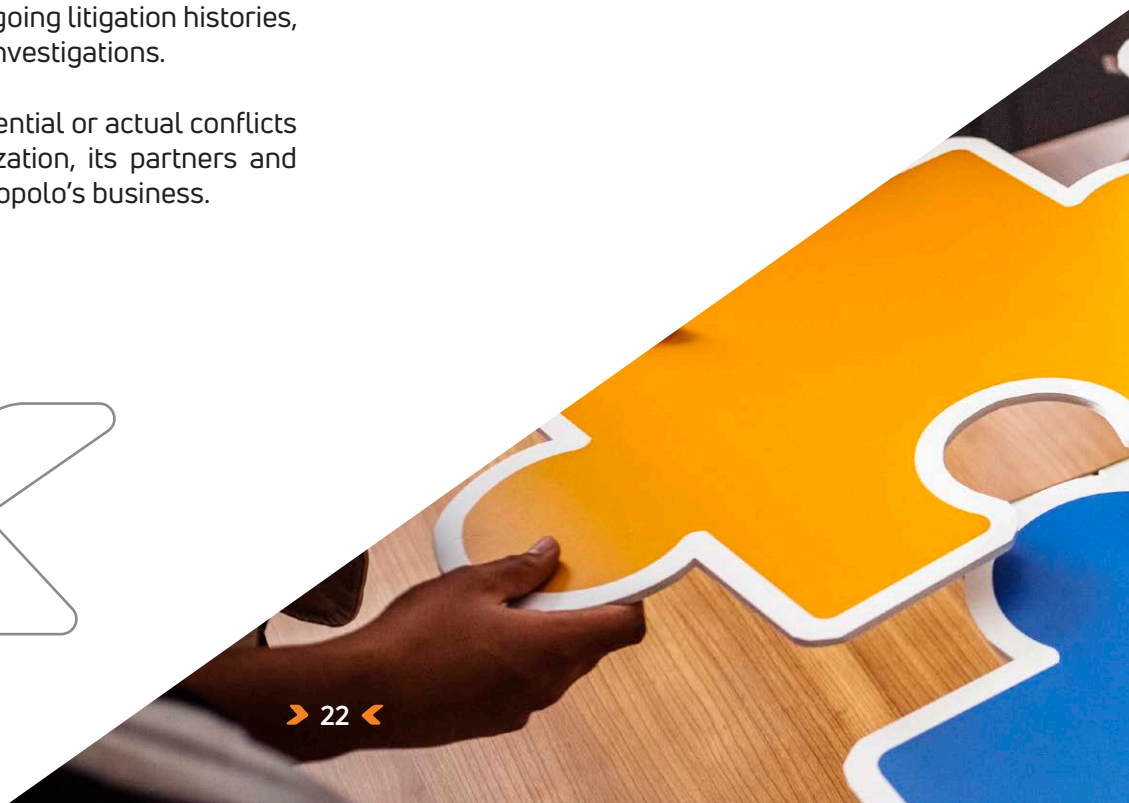
Review of internal procedures to prevent corruption, money laundering and fraud.

Information on training, performance and periodicity, with the COMPANY'S employees.

• Financial and Transactional Examination

Identification of suspicious transactions or irregular payments, such as payments without proper documentation, using intermediaries or contracts with obscure clauses.

Review of financial statements and independent audits to detect accounting inconsistencies.





• **Public Sector Relationship Verification**

Analysis of contracts and business signed with governments, state-owned companies and public agents.

Investigation into possible practices of bribery, influence peddling or improper favoritism in public tenders.

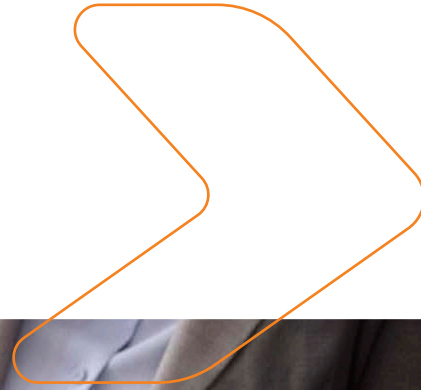
• **Evaluation of Third Parties and Intermediaries**

Review of the use of agents, consultants and representatives who may have been used to facilitate improper payments or conceal corrupt practices, including subcontracted third parties.

Examination of contracts and service provision records of these third parties.

• **Decision and Risk Mitigation**

After the detailed analysis, Marcopolo may, if the due diligence identifies risks or indications of illicit practices and with the decision of the senior management, demand for mitigation of the risks identified before any movement or even abandon the transaction.





4.8. Anti-Money Laundering Policy

Policy Objectives

Marcopolo adopts a zero-tolerance stance against money laundering, ensuring that all its operations are conducted in a transparent, ethical manner and in compliance with current laws. This POLICY aims to prevent and combat illicit practices that may conceal the origin of financial resources obtained illegally.

The COMPANY follows applicable national and international laws, including Law no.9.613/1998 (Money Laundering Law in Brazil), as well as guidelines from regulatory bodies and global compliance standards.

All employees, business partners and third parties acting on behalf of Marcopolo must know and follow this POLICY, ensuring that the COMPANY is not used, directly or indirectly, for activities related to money laundering.

Main Guideline

Money laundering is the process of concealing the illicit origin of financial resources so that they appear legitimate. This crime usually occurs in three phases:

- Placement – Introduction of illicit money into the financial system through deposits, purchases or investments.
- Concealment – Transfer or movement of values to disguise their true origin.
- Integration – Use of “clean” resources in the economy, such as in purchases of goods or investments.

The COMPANY prohibits any practice that may facilitate this process.

4.8.1. Prevention Procedures

To prevent its operations from being used to conceal illicit resources, Marcopolo adopts the following measures:

- Know your Partner: Before establishing any business relationship, the COMPANY carries out due diligence to verify the reputation, corporate structure and background of the business partner.
- Transaction monitoring: Financial transactions must be recorded correctly and monitored to identify suspicious transactions.
- Traceable Payments and Receipts: All transactions must be carried out through official financial institutions, avoiding payments in cash or by unknown intermediaries.
- Suspicious Activity Reports: Any transaction that may indicate money laundering must be reported to the Compliance Department for analysis and, if necessary, communication to the competent authorities.



4.8.2. Indications of Money Laundering

Employees should be aware of signs that may indicate suspicious practices, such as:

- High value cash payments, especially without plausible justification.
- Use of third parties or fictitious companies to carry out transactions.
- Split payments to avoid banking and tax records.
- Financial transactions incompatible with the activity of the company or the client.
- Requests to change or omit information in financial or accounting documents.
- Use of bank account in a country other than the company/person traded, or with different ownership.

If any of these indicators are identified, the employee must immediately report them to the Compliance Department and await guidance on whether to proceed or not.





4.9. Competition Protection Policy

Policy Objectives

Marcopolo is committed to acting ethically and responsibly in the market, respecting antitrust laws and promoting a fair, transparent and competitive business environment.

This POLICY aims to ensure that the COMPANY and its employees act in accordance with the rules of free competition, avoiding any practice that may harm the competitiveness of the sector. The COMPANY follows national and international laws, such as Law no.12.529/2011 (Brazilian Antitrust Law), in addition to the regulations applicable in other countries where it operates.

Violation of these rules can result in severe penalties, including millionaire fines, restrictions on the COMPANY'S operations and even criminal liability for those involved.

Main Guideline

Marcopolo and its employees must avoid any commercial practice that may limit or distort competition in the market.

The following are strictly prohibited:

- **Cartel:** Agreements between competitors to fix prices, divide customers or restrict production, harming free competition.
- **Adjustments in Bids:** Any practice to defraud or manipulate bidding processes, such as matching bids with competitors.
- **Abuse of Dominant Position:** Adoption of practices that limit competition, such as imposition of predatory prices, dumping, tying arrangement, refusal to negotiate with certain customers without justification or limitations imposed on suppliers.
- **Exchange of Sensitive Information:** Improper sharing of strategic information with competitors, such as prices, profit margins, production volumes, or trade policies.

These practices are illegal and can result in severe sanctions for the COMPANY and those involved.

4.9.1. Permitted Conduct in Relation to Competitors

Marcopolo employees must follow clear rules when interacting with competitors, ensuring that their performance is always ethical and transparent:

- **Participation in Industry Events:** in class associations and events, it is allowed to discuss topics of public interest, but it should not be about prices, commercial conditions or market strategies.
- **Commercial Negotiations:** All interactions with customers, suppliers and distributors must

be conducted independently, without any interference or combination with competitors.

- **Respect for Free Competition:** The COMPANY recognizes that competition is healthy and beneficial to the industry, and should never attempt to eliminate competitors through illegal or unethical means.

If an employee receives a proposal to participate in anti-competitive conduct, or identifies a suspicious situation, they must immediately refuse and inform the Compliance Department.





5. OTHER ISSUES RELATED TO THIS POLICY

In addition to the specific guidelines addressed in the previous chapters, Marcopolo adopts a set of complementary principles and practices that strengthen its commitment to ethics, integrity and legal compliance. This section addresses topics essential to corporate governance and organizational conduct, ensuring that all employees and business partners act in accordance with expected standards.

The COMPANY reaffirms its zero tolerance for compliance violations, including fraud, non-compliance with standards and any conduct that could compromise its reputation and sustainability.

5.1. Compliance Training and Awareness

To ensure that everyone understands and applies the guidelines of this POLICY, Marcopolo invests in periodic training on compliance, ethics and good corporate practices. These trainings are mandatory to:

- Employees who work in sensitive areas, such as Sales, Purchasing, Legal, Finance and Government Relations.
- Leaders and managers, who have direct responsibility for disseminating the culture of integrity to their employees, and be an example of conduct within the organization.
- Strategic business partners that need alignment with COMPANY policies.

Furthermore, the Marcopolo Corporate University offers online and face-to-face courses to reinforce the knowledge and application of compliance rules.

5.2. Reporting Concerns and Reporting Channel

Marcopolo encourages its employees and partners to report any concerns or suspicions of wrongdoing. To this end, it provides an external Reporting Channel, operated by an independent company, ensuring confidentiality, impartiality and protection for the person making the report.

Reports can be made anonymously and should include clear information to allow for proper investigation, preferably including evidence for the reported fact. All complaints are analyzed by the competent Committees, which will take the appropriate measures.

The COMPANY ensures that there will be no retaliation against those making a report in good faith, protecting those who contribute to organizational integrity.



5.3. Responsibility of Senior Management and Compliance Committee

Senior Management Commitment is critical to the success of the Compliance Program. Directors and managers are responsible for:

- Lead by example, demonstrating commitment to the COMPANY'S ethical standards.
- Support and reinforce compliance initiatives within their areas.
- Ensure that the necessary resources are allocated for the implementation and improvement of the program.

The Compliance Committee, composed of senior management representatives, oversees the execution of policies, promotes continuous improvements, and ensures that the culture of integrity is rooted in the COMPANY.

5.4. Disciplinary Measures and Sanctions

Failure to comply with the guidelines of this POLICY may result in disciplinary measures, which vary according to the severity of the infraction. Sanctions include:

- Recorded Verbal Guidance (RVG).
- Formal warnings (in writing).
- Temporary suspension.
- Contract termination or dismissal for just cause.
- Legal actions, including reports to competent authorities.

The application of penalties considers factors such as intentionality, recurrence and impact on the COMPANY (physical, financial and/or image). Marcopolo reinforces that it does not tolerate misconduct, regardless of the position or function of the person involved.

5.5. Monitoring and Continuous Improvement

Marcopolo adopts a continuous process of monitoring and improving compliance practices, including:

- Periodic internal and external audits to assess compliance with policies.
- Risk analysis and mapping, which help identify vulnerable areas and implement preventive measures.
- Regular reviews of the Code of Conduct and

other corporate policies, ensuring alignment with current best practices and legislation.

- Training with new employees (integration), and periodic review with other employees.

The COMPANY is committed to transparency and the constant evolution of its compliance program, ensuring that it keeps up with changes in the regulatory and business environment, as well as relevant national and international legislation.



6. HOW TO ASK QUESTIONS OR REPORT CONCERNS

Marcopolo is committed to ensuring that all its employees, business partners and third parties have access to the information and guidance necessary to comply with the COMPANY'S compliance standards and guidelines.

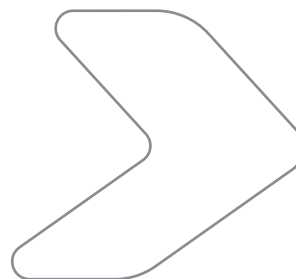
Questions about this POLICY, the Code of Conduct, or specific situations involving integrity and compliance should be clarified prior to any decision or action. The Compliance Department is available to provide support and ensure that all activities are conducted in accordance with best ethical and legal practices.

6.1. When to Consult the Compliance Department?

You should contact the Compliance Department whenever:

- Have questions about the application of COMPANY policies, including rules of conduct, conflicts of interest, gifts and hospitality, and relationships with third parties.
- Not knowing how to act in the face of a situation that may involve corruption, bribery or anti-competitive practices.
- Receive a request or proposal that seems to contradict the ethical principles of the COMPANY, even if coming from a superior, business partner or customer.
- Need to clarify regulatory standards that impact their work or area of expertise.
- Receive information about possible violation from third parties that may reflect on Marcopolo, directly or indirectly.
- Suspect any wrongdoing or violation of COMPANY policies.

If there is any uncertainty about how to proceed, the recommendation is always to seek guidance before acting.





6.2. How to Ask Questions and Request Guidance?

Employees and business partners can ask questions and seek support through the following channels:

1. Compliance Department

Email:

compliance@marcopolo.com.br

Internal contact via phone or face-to-face meetings (consult the Compliance area)

2. Code of Conduct and Internal Policies

Marcopolo's Code of Conduct and other policies are available on the Corporate Intranet and should be consulted as an initial reference.

3. Reporting Channel (Marcopolo Secure Contact)

Telephone:

0800 601 8690

Website:

<https://contatoseguro.com.br/en/marcopolo>

This channel is external and managed by an independent company, ensuring confidentiality and the possibility of anonymous reports.

4. Data Privacy

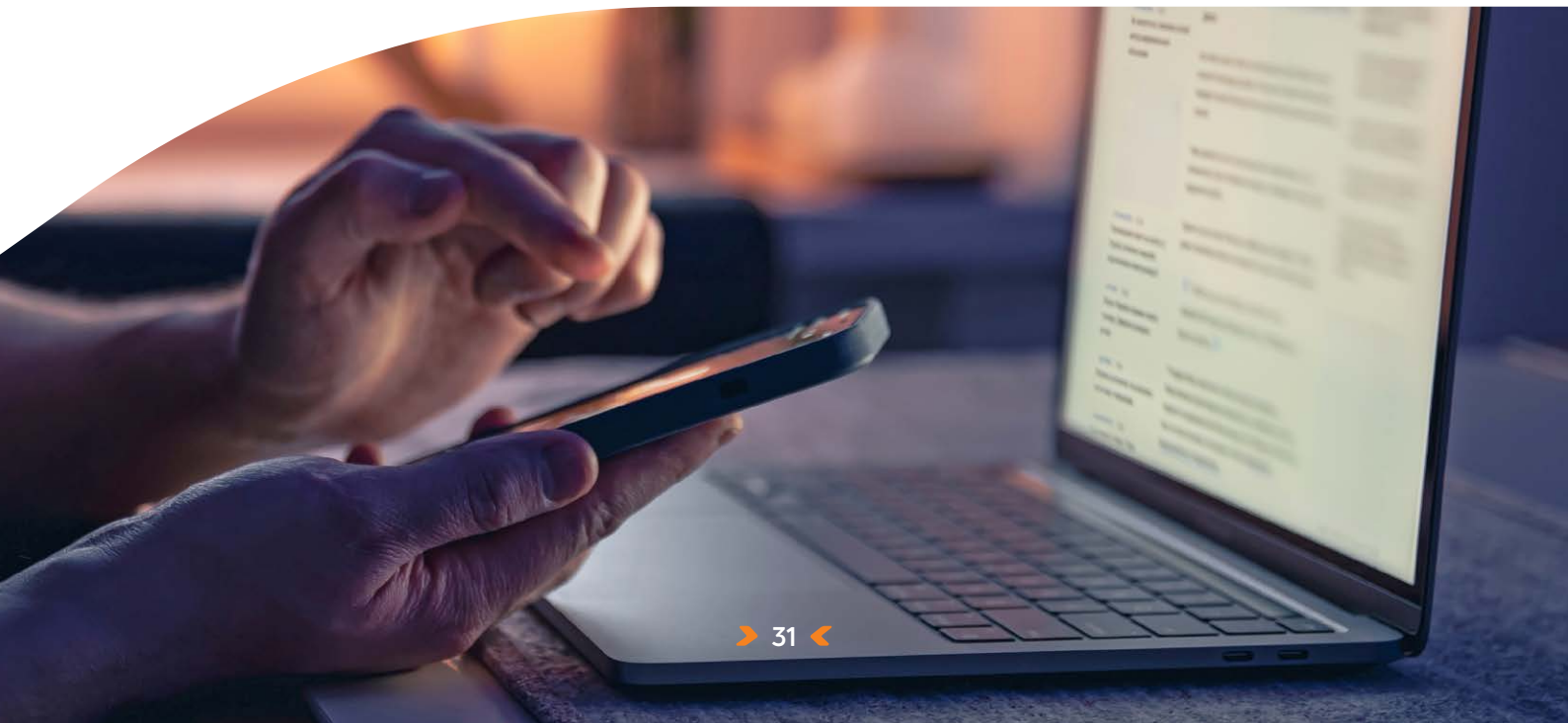
Email:

privacidade@marcopolo.com.br

Owner Portal and other Information:

<https://www.marcopolo.com.br/privacy-policy>

The Compliance Department will respond to questions objectively and quickly, ensuring full support to employees and partners.





6.3. Protection against Retaliation

Marcopolo ensures that no employee or business partner will be punished or retaliated against for seeking guidance, making a plausible complaint or reporting doubts about compliance. The COMPANY values an environment of transparency and encouragement of open communication.

If an employee feels pressured or intimidated after requesting guidance or reporting a concern, they should immediately report it to the Compliance Department or use the Reporting Channel.

6.4. Individual Liability

Each employee and business partner has the responsibility to know and follow Marcopolo's compliance guidelines. Whenever there are doubts, the correct attitude is to seek clarification before making any decision.

The COMPANY reinforces that acting preventively and consulting the Compliance team before critical situations can avoid legal risks and damage to Marcopolo's reputation, fostering an ethical and transparent society.



7. GLOSSARY IN ALPHABETICAL ORDER

Accounting Books and Records

Documents that record the financial operations of the COMPANY, including revenues, expenses and assets.

Anything of Value

Broad concept that includes:

- Cash or equivalent (gift cards);
 - Benefits and favors (such as special access to public services);
 - Gifts, travel, accommodation, entertainment;
 - Contracts awarded to companies of public authorities;
 - Provision of services;
 - Donations to charities with a hidden interest;
 - Sponsorship of events or others that may have a direct, indirect or hidden relationship with a body, entity or company.
- Benefitting directly or indirectly the agency, entity or company.

Bribery

Payment or offering of something of value to gain an improper advantage.

Business Partners

Companies or individuals that provide goods, services or act on behalf of Marcopolo, including suppliers, automakers and commercial representatives.

Cartel

Illegal agreement between competitors to manipulate prices, divide customers or limit production, harming competition.

CCO (Chief Compliance Officer)

In charge of Compliance, responsible for validating the department's procedures, regulations and dealings.

Compliance

Set of rules, policies and procedures that ensure that the COMPANY operates within the legality, ethical standards and meeting the internal regulations of the organization.

Compliance Committee

Leadership group responsible for supervising, deliberating on and strengthening integrity practices within the COMPANY.

Compliance Legislation

It covers all standards applicable to the COMPANY, including anti-corruption, antitrust, privacy and data protection laws.

Computational Resources

Systems, devices and digital tools made available by Marcopolo.

Conflict of Interest

Situation in which personal or business interests may compromise impartiality or ethics in a business decision. Example: An employee participates in the choice of a supplier in which a relative works.

Corruption

The act of offering, giving, receiving, or requesting something of value to influence a decision in an unethical or illegal manner.

Due Diligence and DDI (Integrity Due Diligence)

Integrity investigation and analysis process carried out before hiring a business partner or third party, to identify compliance risks.

Dumping

Act of reducing the prices of items below market value, with the purpose of harming free competition.

**Event Materiality**

Documentary evidence justifying expenses related to events or meetings.

Facilitation Payment

Small payment made to speed up administrative services. Prohibited by Marcopolo, except when formally instituted, as official rates of urgency for documents.

Fraud

Any cunning, deceptive, bad faith act, with the intention of harming or deceiving others, or of not fulfilling a certain duty.

Hospitality

Gifts, meals or entertainment offered in order to strengthen business relationships. They must be compatible with ethical standards and approved according to internal guidelines.

Improper Advantage

Improper benefit obtained through unethical or illegal practices, such as influencing government decisions or obtaining improper licenses.

Information Security Policy

Set of rules to protect COMPANY systems and information.

Internal Controls

Procedures implemented to ensure the accuracy of accounting information and prevent fraud.

LGPD

The General Data Protection Law (LGPD in Brazil) is legislation that aims to protect the personal data of individuals, including employees, suppliers, customers, representatives and others.

Money Laundering

Illegal process of concealing the origin of illicitly obtained financial resources, making them apparently lawful.

MP-18 Normative

Internal rule that guides the approval, establishes

jurisdiction and the registration of payments, investments and expenses at Marcopolo.

Non-Corporate Environment

External platforms, such as social networks and personal emails, outside the COMPANY'S control.

PEP (Politically Exposed Person)

Person who holds or has held a relevant public office and, therefore, represents a greater risk in relation to the prevention of money laundering and terrorist financing. The time that a person remains classified as a PEP varies according to the regulation of each country.

Personal Data

Information relating to customers, employees or third parties that identifies or can identify a person. They must be protected according to the LGPD.

Predatory Price

Strategy of selling products or services below cost to eliminate competitors and take control of the market.

Public Authority

Any person or entity acting on behalf of a government, including administrators or employees of state-owned entities, international bodies, public companies and candidates for political office.

Reporting Channel

Confidential platform where employees and partners can report suspected irregularities or unethical, multi-language conduct, serving units in Brazil and abroad.

Stakeholders

People or stakeholders in a project, business, process or organization.

Third Parties

Any individual or legal entity hired by Marcopolo to act on its behalf, including advisors, consultants and intermediaries.



OMBUDSMAN



Free Channel

Exclusive channel for employees to send ideas, **suggestions, compliments or complaints related to the work environment**. Available 24 hours through the Intranet, ensuring secrecy and confidentiality.



INTRANET

In the main menu of the corporate page, (without logging in) go to the Free Channel icon



Secure Contact

Exclusive reporting channel that operates 24 hours a day and is served by a third-party company, unrelated to Marcopolo and with full commitment to the confidentiality of the person making a report. If you witness or learn of any violation of laws, values, Marcopolo's Code of Conduct or this POLICY, **REPORT IT!**



0800 601 8690



INTRANET

Secure Contact Link



MARCOPOLO WEBSITE

• Marcopolo Reporting Channel link in the bottom menu

• Direct link:

www.contatoseguro.com.br/en/Marcopolo

• Scan the QR code:



