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1. PURPOSE

Establish the general guidelines on anti-corruption practices contributing to the compliance with the requirements of the current anti-corruption law, especially Brazilian Anti-Corruption Act 12,846/13 (Anti-Corruption Law), Federal Decree No.11.129/22, the U.S. Foreign Corrupt Practices Act (FCPA) and the French Corrupt Practices Act (Sapin II Act) and thereby ensure that GPA's business and operations are conducted in compliance with those laws.

2. SCOPE

This Policy applies to all Employees of GPA's Areas and Business Units, and publics that relate to the Group, such as, but not limited to Third Parties, Customers, Government, and Shareholders.

3. GLOSSARY

Managers: members of the Boards of Directors, Fiscal Council, Advisory Committees, and Employees who hold statutory positions and/or those who make up GPA's Executive Board and/or hold the position of Director.

Government Agents: They are political agents, public servants and anyone who exercises, even temporarily or without remuneration, by election, appointment, designation, hiring or any other form of investiture or bond, mandate, position, employment or function in the Executive, Legislative and Judiciary Branches, in direct and indirect public administration entities, within the scope of the Union, the States, of the Municipalities and the Federal District, as well as in organs, state entities or diplomatic representations of a foreign country, as well as in legal entities controlled, directly or indirectly, by the public authorities of a foreign country or in international public organizations, as well as leaders of political parties.

People related to Government Agents: the following individuals and legal entities related to Government Agents:

- Kinship up to second degree (grandparents, parents, children, grandchildren), spouse, partner, and stepchildren;
- (i) Persons with whom the Government Agent has a partnership or joint ownership in companies, with or without corporate veil, act as their proxies, or have any other type of close relationship of public knowledge; (ii) persons who hold the control of



companies with or without corporate veil, known for having been created for the benefit of the Government Agent;

- Companies in which the Government Agent and/or individuals related to him/her hold a direct or indirect interest, or from which they receive any type of benefit.

Investigation Areas: Hotline, Internal Area, Property Security, among others, responsible for investigating claims received by the Hotline channel.

Things of Value: any gifts, presents, entertainment, trips, money, securities, job offers, scholarships, support for research and charitable contributions, sponsorships of events, acquired or offered by Employees and Third Parties.

Employee: all employees hired by GPA companies through fixed-term, indefinite term, apprenticeship, or internship contracts.

Corruption: any action, direct or indirect, that implies a suggestion, offer, promise, concession (active) or request, demand, acceptance, or receipt (passive) of undue advantages, whether financial or not (“things of value”), to private or Government Agent, such as, but not limited to, bribes or kickback, influence peddling, and favors, in exchange for performing or omitting acts inherent to their duties, or acts that facilitate GPA’s business, operations or activities, or aiming at personal benefits or advantages or advantages for Third Parties.

Managers: Employees who hold a leadership position, namely: President, Vice-Presidents, Directors, Managers, and Coordinators.

GPA: Companhia Brasileira de Distribuição and its Business Units.

Fraud: Any act performed to manipulate information, data, assets, securities, or facts benefits, or jeopardize GPA and / or third parties.

Money Laundering: Concealing or hiding the nature, origin, location, arrangement, transfer, or ownership of assets, rights, or values resulting from, directly or indirectly, a criminal offense.

Hotline/Hotline Channel: Hotline channel that aims at receiving denounces and / or complains from employees, clients, third parties for situations and / or behaviors that are not in line with GPA’s Code of Ethics and / or current law, such as fraud, corruption, discrimination, harassment, illegal acts, non-compliance with the internal policies or that have not been resolved by GPA’s **Compliance Program:** a set of mechanisms and internal procedures of integrity, audit, and encouragement to the reporting of irregularities and the effective application of GPA’s Code of Ethics, policies, and guidelines, to prevent, detect, and act against frauds, irregularities, and illegal acts against GPA and Brazilian or foreign government.



Third Party: Any and all individuals or legal entities that are not employees or administrators, such as, but not limited to, suppliers, service providers, intermediary agents, consultants, business partners and subcontractors

4. GENERAL GUIDELINES

GPA, as provided for in its Code of Ethics, has as its principle the respect for laws, regulations and the commitment to ethics and integrity in the conduct of its business, "Doing the Right Thing the Right Way" it contributes to the development of a sustainable business environment. In this sense, GPA has a zero-tolerance commitment to any act of corruption, fraud, money laundering, or any type of misconduct involving its employees, third parties, business partners, and anyone involved in GPA's business.

GPA expects all Third Parties to adhere the Company ethical standards. Thus, GPA should not hire Third Parties to do something that is prohibited in this Policy or that violates the Brazilian Anti-Corruption Law No. 12,846/13 (Anti-Corruption Law), the U.S. Foreign Corrupt Practices Act (FCPA) or the French Law on Corrupt Practices (Sapin II Law). All hiring must follow GPA's internal policies and the hiring process must be carried out based on transparency and ethics, so that hiring should never be carried out to influence or obtain any undue advantage.

In this way, it is forbidden to Employees and Third Parties:

- a. Give, receive, offer, promise, or authorize undue advantage, either in cash or not, to Government Agents or third parties related to them, directly or through intermediaries;
- b. Non-monetary situations are those related to offering or receiving:
 - Gifts, entertainment, meals, trips, and other hospitalities;
 - In-kind contributions and/or services;
 - Business, employment, or investment opportunities;
 - Commercial discounts on GPA products or services;
 - Donations, sponsorships, or other corporate social investments;
 - Political Contributions to political parties, candidates, and/or their teams;
 - Assistance or support to relatives and friends;
 - Other benefits or advantages, personal or professional.



- c. Finance, fund, sponsor, or get involved, directly or indirectly, in the practice of illegal acts provided for in the applicable legislation;
- d. Use an individual or legal entity as an intermediary to hide or dissimulate real interests or the identity of the beneficiaries of the acts performed;
- e. Hinder investigation or inspection activities of agencies, entities, or Government Agents, or intervene in their activities, including under regulatory agencies and inspection bodies of the national financial system;
- f. Manipulate or defraud public bidding or contracts executed with the government;
- g. Give, offer, promise, or authorize “facilitation payments”, i.e. small amounts paid to a Government Agent, which are not required or provided for in law or regulation, to start or speed up a process or procedure that is the responsibility of a Government Agent.

Regarding the relationship with Public Agencies and/or Public Agents, only authorized and trained persons, in accordance with internal procedures, may carry out any activity on behalf of GPA. It is recommended that these contacts be made by at least two Employees.

It is important to highlight that if GPA participates in public competition, bidding or carries out contracts with the public administration, GPA undertakes to comply with the applicable legislation, the respective public notice and the contractual clauses established by the bodies to which GPA commits.

If you have any questions **about the contents of this Policy and/or its application**, contact the **Compliance area through compliance@gpabr.com**.

4.1. Accounting Books and Records

- a. GPA areas must maintain internal controls to ensure that the assets, tangible and intangible, of its companies, are being used under the internal rules and/or market regulations.
- b. All transactions should only be performed with due approvals and recorded with accuracy and transparency, documented with sufficient level of details that accurately and faithfully reflect the transactions and arranging of assets.
- c. Records and entries must be accurate, reliable, and detailed. Falsifying or manipulating any accounting, financial, or other document is not permitted, and will not be tolerated.



It is prohibited to pay any amount on behalf of GPA to Third Parties without adequate supporting documentation and approval, nor with the intention or knowledge that all or part of the payment will be used for purposes other than those described in the documentation supporting the payment.

Likewise, each Third Party is responsible for accurate and due recording in its books and records, as well as must accurately document and record all expenses on behalf of GPA and are prohibited from hiding or misrepresenting their company's expenses or making payments on behalf of GPA without proper approvals and supporting documentation verifying its validity

4.2. Reporting Violations of the Anti-Corruption Policy

- a. Administrators, Employees and Third Parties who have relationship with GPA, if they witness or know of any situation of risk of fraud or corruption, even if it is one suspicion of, must immediately report such occurrences to the Compliance team or the Hotline channel, regardless of the position or situation of the person who has practiced it.
- b. To optimize the investigation of facts, the reports must have as much information as possible, such as (i) complete description of the fact; (ii) place and time of occurrence; (iii) people and companies participating in the fact; and (iv) any additional evidence that may help the investigation.

Contacts of the GPA Hotline

Phone: 08000 55 5711

Office hours: Monday to Saturday, from 8 am to 8 pm

Email: ouvidoria@gpabr.com

Website: <https://www.gpabr.com/pt/ouvidoria/>

- c. The Hotline allows identified and anonymous manifestations by Third Parties, Clients and Employees;
- d. No retaliation of any kind is allowed against whistleblowers, and sanctions are applicable to those who practice such retaliation;
- e. The anonymity of whistleblowers and the confidentiality of the report and progress of the investigations by the Investigation Areas and any Employees must be respected before, during, and after the investigation;



- f. The removal of members of senior management or other Employees who are involved in acts of corruption and fraud against the public administration may be requested;
- g. Disciplinary sanctions will be enforced on Employees who, provably, report any occurrences in bad faith or facts known to be false.

4.3. Assessment of Third-Party Reputational Risks

Third Parties, suppliers, and/or business partners, to be registered and contracted by GPA, must be submitted to prior reputational analysis, according to the “Third-Party Registration and Reputational Analysis” procedure.

4.4. Donations to Candidates and Political Parties

GPA is prohibited from making donations to candidates and political parties, according to Policy GPA.PL.05.02.0004 - Donations, and Sponsorships

4.5. Roles and responsibilities

4.5.1. Management Board

- a. Ensure the existence of the Ethics and Integrity Program that complies with applicable laws and regulations, including the applicable Anti-Corruption Laws, and the maintenance of Company’s Anti-Corruption Policy; and
- b. Approve changes to this Policy

4.5.2. Directors and Employees

- a. Commit to the Ethics & Compliance Program and the guidelines of this Anti-Corruption Policy, through visible and unequivocal support, adhering to and disseminating its values and principles, sponsoring its activities, and complying with its objectives;
- b. Learn about all the guidelines of this policy at <https://www.gpabr.com/pt/etica-e-compliance/>, disseminating its content to their teams, other Employees, and Third Parties to whom they have a relationship;



- c. Actively participate in all pieces of Anti-corruption training, within the defined deadline, and encourage their teams, other Employees, and Third Parties to whom they have a relationship to participate in such training;
- d. Collaborate with internal investigations or investigations from external investigation bodies, always under the advice of the Legal and Compliance Departments, Investigation Areas, and other involved areas;
- e. If witnessing or being aware of any situation of risk or suspicion of Corruption, Fraud, or any other violation of the Code of Ethics and other internal policies, mandatorily report the occurrence to the Hotline Channel, as indicated in item 4.2, regardless of the position or situation of the person who practiced it;
- f. Immediately stop and report activities as soon as any irregularities are detected while executing them. Properly maintain financial, accounting, and internal control records for which they are responsible.

4.5.3. Compliance

- a. Coordinate, implement, and update GPA's Ethics & Compliance Program, and supervise its compliance, according to the applicable legislation and the characteristics and risks inherent to GPA activities, ensuring its constant improvement and effectiveness;
- b. Prevent, detect, and remediate, with the assistance of other GPA control areas, Corruption, Fraud, and Money Laundering practices, by:
 - i. Promoting the culture of ethics, integrity, and best practices at GPA and before publics that relate to GPA, such as customers, Third Parties, shareholders, and Government;
 - ii. Guiding GPA's Senior Management in matters related to the compliance with laws and internal policies related to the Compliance Program, and reporting matters related to the Program and their developments;
 - iii. Guiding the behavior of Employees and Third Parties regarding GPA's values and guidelines, by preparing and improving GPA Code of Ethics and Anti-Corruption Policy, as well as other internal rules related to the Ethics & Compliance Program, periodic training, internal communication, and clarification of existing doubts;
 - iv. Identifying a situation of risk related to the non-compliance with the Anti-Corruption Law to which GPA is subject, with the assistance of other control areas, such as Hotline channel, Internal Audit, Internal Controls, and Legal Department;



- v. Periodically receive from the Hotline Channel information and documents related to occurrences related to violation of the Anti-Corruption Policy to adopt the appropriate preventive matters;
- vi. Monitoring, through internal controls and risk analysis, the compliance of Employees and Third Parties that relate to GPA with laws, regulations, Code of Ethics, and internal policies related to actions to fight Corruption;
- vii. Guiding the Investigation Areas in situations related to non-compliance with laws, regulations, Code of Ethics, and internal policies related to actions to Fight Corruption;
- viii. Presenting to the Ethics Committee the indicators of the Ethics & Compliance Program and proposals for consequences in cases of non-compliance with this policy;
- ix. Applying corrective actions in identified cases of corruption and fraud.

4.5.4. Hotline Channel, Internal Audit, and Investigation Areas

a. Hotline Channel

Establish, keep accessible, and disclose the Hotline for the receipt of reports of violations of the Anti-Corruption Policy, detection of irregularities, and immediate corrective actions, at GPA, and guarantee anonymity, impartiality in investigations, and protection against retaliation to the good faith whistleblower before, during and after investigations;

Account for the Hotline's management and its indicators to the Corporate Ethics Committee and other committees of the Business Units;

b. Investigation Areas

Investigate each occurrence received by the Hotline Channel, and adopt the measures and consequences applicable to offending Employees, with the Manager and Human Resources, according to the Consequences and Disciplinary Measures Policy (GPA.PL.01.03.0004);

c. Internal Audit

Include checkpoints in the audit plan for compliance with this Policy, and audit the Ethics & Compliance Program.

4.5.5. Ethics Committee

- a. Ensure compliance with GPA's Anti-Corruption Policy;
- b. Recommend the preparation or updating of the Anti-Corruption Policy;



- c. Evaluate situations related to reports of violations of the Anti-Corruption Policy, and resolve on the application of consequences;
- d. Propose, monitor, and ensure the development and implementation of actions, aiming at the dissemination, qualification, and training on the guidelines of the Anti-Corruption Policy;
- e. Settle doubts about the interpretation of the guidelines defined in GPA's Anti-Corruption Policy, and resolve on the cases;

4.5.6. Legal Department

- a. Prepare and establish, together with the Compliance area, standard anti-corruption clauses to be included in contracts with Third Parties, acquisitions, and other partnerships deemed necessary;
- b. Share with the Compliance area, when it is aware of cases, administrative or legal procedures, official letters, and any other situations of risk related to the non-compliance with the Anti-Corruption Law.

5. PENALTIES

An Employee who witnesses the non-compliance with any of the above-mentioned rules must report said violation to the Ombudsman Channel. Furthermore, the failure to comply with the rules and guidelines established in this document may be considered serious misconduct subject to the application of penalties based on the *Management Policy of the Ethics Committee*, *GPA Code of Ethics*, and *Policy of Consequences and Disciplinary Measures*.

6. REFERENCES

- GPA Code of Ethics
- The United States Foreign Corrupt Practices Act (FCPA)
- French Sapin II Law
- Anti-corruption Law 12,846/13
- Administrative Corruption Law 8,429/92
- Brazilian Penal Code
- Decree 11,129/22
- GPA.PL.01.03.0001 – Ethics and Compliance Program Management
- GPA.PL.01.03.0004 – Consequences and Disciplinary Measures
- GPA.PL. 05.02.0004– Donations, and Sponsorships



- GPA.PL.01.01.0002 – Conflict of Interest
- GPA.PL.01.04.0003 –Initiation and Investigation - Ombudsman
- GPA.PL.01.01.0003 – Gifts, Presents, Trips, and Entertainment
- GPA.PO.15.02.0001 – Relationship and Agreements with the Government
- GPA.PO.15.02.0002 – Compliance with Audits and Managing of Official Documents
- GPA.PO.07.06.0001 – Registry and Third-Party Registration and Reputational Analysis at GPA

7. EXHIBITS

Not applicable.

8. REVISION HISTORY

Revision Number	Publication Date	Description of Changes Made	Approved by (Name / Position)	Alternate Responsible (Name / Position)
07	December 20, 2023	Item 1 - complementary to the objective; 3 - meaning of public agent; 4 – Adjustments in general guidelines and contacts; 4.5 Roles and Responsibilities.	Camila Silvestre De Melo Chief Legal and Compliance Officer	Bianca Fava Pontes Compliance Manager
06	October 22, 2021	General revision and adjustment to the sequence of the General Guidelines sub-items; Inclusion of the new Third-Party Reputational Analysis Procedure.	Paula Bonanno Chief Legal and Compliance Officer	Mauricio Mello Compliance Manager
05	August 6, 2019	General content revision	-	Compliance Manager
04	Dec 2018	ARIS 10.2 migration and recodification of the regulations	-	-
03	April 25, 2018	Revision of the entire content	Ethics Committee	Compliance Manager
02	February 11, 2016	Change of content	Ethics Committee	Risk, Internal Controls, and Compliance Director
01	February 3, 2016	Change of content	Ethics Committee	Risk, Internal Controls, and Compliance Director



00	December 4, 2014	First version of the document	Risk Management Director	Risk Management Manager
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