

FRAUD AND CORRUPTION PREVENTION POLICY

The purpose of this Fraud and Corruption Prevention Policy is to establish the guidelines to be observed by Fórum Animal and its team members, including contractors, volunteers, interns, and other collaborators, in conducting any activities they undertake. This ensures the highest standards of integrity aligned with process transparency and best practices in institutional governance.

All allegations of fraud or corruption will be treated seriously, with no retaliation for making complaints, as established in the [Whistleblower Policy](#). Complaints will be kept as confidential as possible and recorded in a confidential file. If it is proven that anyone covered by this policy has committed fraud or engaged in corrupt actions, they will be subject to disciplinary measures, including the possibility of dismissal/termination of the contract with Fórum Animal.

The organization has zero tolerance for fraud and corruption, which means its collaborators, suppliers, affiliates, and other third-party partners must not engage in acts or actions that could be classified as such. Therefore, everyone must act in accordance with this policy, observing all procedures and standards adopted to prevent fraud and corruption.

This Policy aims to comply with the Anti-Corruption Law (Law 12.846/2013), the Anti-Money Laundering Law (Law 9.613/1998), and the Penal Code in all our activities, including relationships with Partners, Government Agents, and other institutions.

General Information

Fórum Animal collaborators must never, under any circumstances, promise, offer, authorize, induce, or grant anything of value to a Government Agent, Partner, Volunteer, Donor, Supplier, Affiliate, or any other person in the following situations:

- To influence decisions that impact the interests of Fórum Animal
- That involve any form of personal gain, whether or not it affects the interests of the organization
- To obtain confidential information about business opportunities, bids, projects, partnerships, or activities of other organizations
- Any conduct that may be interpreted as improper and contrary to the interests of Fórum Animal, as well as a violation of the terms of this policy, should be avoided and is subject to punishment, as detailed below under [Disciplinary Action](#).

Guidelines

Certain facts, situations, and specific conduct related to gifts, entertainment, hospitality benefits, donations, favors, and other forms of advantages offered by the organization or its collaborators can only be offered or accepted if they comply with the provisions of this policy. However, they should never influence or be part of Fórum Animal's decision-making processes. Please refer to [Annex I](#) for detailed information on facts, situations, and specific conduct aimed at preventing fraud and corruption.

Books and Accounting Records

Fórum Animal maintains accounting, financial, and contract control systems to ensure transparency and integrity in its operations. All collaborators must accurately and detailedly record all transactions,

including identifying all donations received. Any false, misleading, or incomplete entries in the records are unacceptable, as is the omission of any necessary information.

Expenses must be properly documented with detailed descriptions of activities and the presentation of valid receipts or invoices reflecting the amounts spent. The submission or conscious acceptance of false records, receipts, or invoices is considered unacceptable practices.

Anti-Money Laundering

For the purposes of this policy, "money laundering" refers to any process that facilitates, by any method, the concealment or disguise of the illicit origin of assets or earnings obtained by an offender. This includes but is not limited to, aiding in the placement, concealment, or conversion of proceeds derived directly or indirectly from illegal activities. Consequently, donations or payments presented as part of a loan or subject to unusual conditions may be considered money laundering.

Fórum Animal reaffirms its stance against money laundering and commits to ensuring that all collaborators do not participate, directly or indirectly, in any activity related to money laundering, aligning with the highest ethical and legal standards.

Anti-Terrorism

For the purposes of this policy, "act of terrorism" means any act that constitutes a serious violation, or its financing or laundering of funds derived from such a violation, when the aim is to kill or seriously injure a civilian or any other person not taking direct part in hostilities in a situation of armed conflict. By its nature or context, this act must be intended to intimidate a population or compel a government or international organization to perform or abstain from performing any act.

Fórum Animal is vehemently opposed to the raising of funds, by any means, directly or indirectly, illegally and deliberately, with the intent or knowledge that such funds will be used, in whole or in part, directly or indirectly, to commit a terrorist offense or contribute to the commission of such a crime. Additionally, Fórum Animal will not employ, directly or indirectly, any person or entity involved in terrorist activities or with known ties to terrorist groups.

Prevention and Control Measures

Fórum Animal considers the following policies and manuals applicable to prevent and control situations and conduct described in this policy:

- [Code of Conduct](#)
- [Conflict of Interest Policy](#)
- [Expense Reimbursement Policy](#)
- [Risk Management Policy](#)

The above list is not exhaustive but merely illustrative of existing prevention and control systems, and others may be created later.

Duty to Disclosure

The commitment to this policy will only be effective if everyone actively supports Fórum Animal in its execution. Therefore, any suspicious activity must be reported immediately, and to encourage a culture of transparency and accountability, the duty to report will be protected by the organization.

Fórum Animal will not tolerate retaliation against individuals who, in good faith, report misconduct, suspicions of fraud, corruption, legal, ethical violations, or breaches of this and other organizational policies. Any form of retaliation must be reported by filling out the [whistleblower form](#). Retaliation will be treated as a violation of this policy.

Collaborators who have knowledge or suspicions of violations of this policy and do not report them as described above will be subject to disciplinary measures.

Investigation

All allegations related to the situations and conduct described in this policy will be thoroughly investigated by the Presidency until the Deliberative Board is implemented and referred to the appropriate instances, according to each case. All organization collaborators must fully cooperate with the investigations, with the Board/Presidency responsible for ensuring that investigators have the necessary conditions to conduct their activities effectively. Once the Deliberative Board is established, the Presidency will be consulted as needed, especially in cases where the allegation or complaint involves Board members. If necessary, external auditors or investigators may be hired to support the Board's activities.

Whenever necessary, the Board/Presidency's communication to the appropriate instances, according to each case, must contain at least the following information:

- Details of the facts that occurred
- The damages suffered by Fórum Animal, if applicable
- How the fact was detected and the probable reasons for its occurrence
- The disciplinary actions and other measures taken regarding the people involved, if applicable
- The actions taken to recover the resources or values involved, if applicable
- The lessons learned and the measures taken, or to be taken, to prevent the repetition of similar situations in the future.

Confidentiality

Maintaining confidentiality is of utmost importance for the operation of the Deliberative Board/Presidency, as well as for anyone involved in investigating situations or conduct related to Fraud or Corruption. When possible, it is preferable to resolve matters internally without damaging the reputation of Fórum Animal and/or its Affiliates. However, this preference should not be used as a justification to hide the allegation, investigation, or disciplinary measures in audits, nor to avoid referral to the competent authorities when necessary.

Disciplinary Action

Violations of the rules established in this policy may result in disciplinary action, dismissal, fines, criminal prosecution, imprisonment, civil actions, or termination of the relationship with Fórum Animal. This also covers acts of retaliation related to fulfilling the duty to disclosure. Additionally, violations of the law,

anti-corruption legislation, or specific regulations in any locality may result in civil or criminal sanctions for the involved parties.

Annex I

Fraud and Corruption Prevention: Specific Guidelines

The following conduct presents specific facts and situations necessary for preventing fraud and corruption, indicating how to ensure compliance with this policy.

Payments Facilitated

It is strictly prohibited to make payments to government agents, partners, or anyone else to expedite or guarantee routine actions. These practices are illegal under the anti-corruption laws governing Fórum Animal, regardless of the amount involved.

Gifts and Presents

Offering, promising, authorizing, giving, or receiving gifts or presents, directly or indirectly, to influence decisions affecting the interests of Fórum Animal is prohibited. All gifts or presents must be legitimate, in compliance with current legislation, and it is strictly prohibited to offer or receive money or equivalents, such as financial discounts in personal transactions.

Fórum Animal strongly encourages that gifts or presents, when authorized and in compliance with this policy, be of nominal value and limited to promotional materials with the organization's logo. Gifts to the same person should be limited to once per semester. If refusing a gift or present causes a cultural conflict, it is recommended to accept it and forward it to the Deliberative Board/Presidency for evaluation.

All records, including expense reports, related to gifts or presents must be complete and accurate, identifying who offered or received the gift or present. Additionally, Fórum Animal discourages receiving gifts or presents by people who can influence or make decisions affecting the gift giver or the organization related to that person.

Entertainment

Team members, Third Parties, and Board Members are prohibited from directly or indirectly receiving, promising, or offering any type of entertainment benefit such as tickets to shows, games, or cultural performances, that is not modest in value and frequency, legal and appropriate in character, to Government Agents, Partners, Donors, Volunteers, Suppliers, and Affiliates.

Invitations to events or entertainment tickets can only be accepted when there is a real opportunity to develop professional contact related to Fórum Animal's legitimate interests. It is necessary to ensure that the invitation was extended to professionals from other organizations and to obtain written authorization from the direct supervisor to attend the event.

Any entertainment provided or received must be lawful and in compliance with current legislation, with sexual services, drugs, and illegal activities being strictly prohibited. Fórum Animal does not pay or reimburse expenses for alcoholic beverages made by collaborators, nor does it cover these services in

activities on behalf of the organization. Exceptionally, the Presidency may authorize payment for events considered special.

All records, including expense reports, related to entertainment must be complete and detailed, as listed in the [Expense Reimbursement Policy](#).

Hospitality Benefits

Hospitality benefits cover transportation and accommodation costs for Government Agents, Partners, Volunteers, Suppliers, and Affiliates for legitimate and necessary purposes related to Fórum Animal's interests. Such benefits must comply with current legislation, with sexual services, drugs, and illegal activities being expressly prohibited.

Hospitality benefits must meet the following conditions:

- In the case of Government Agents, the hospitality benefit must be preceded by a formal invitation made to the public agency to appoint officials for events held by Fórum Animal.
- Fórum Animal will only cover necessary expenses related to the project or program activity responsible for the activity, excluding tours, off-itinerary travel, and entertainment not aligned with the policy.
- Expenses with hospitality benefits should only be used for trips related to the organization's activities, with modest accommodations paid directly to the service provider.
- Family members of Government Agents, Partners, Donors, Volunteers, Suppliers, or Affiliates, as well as their acquaintances, cannot receive hospitality benefits unless they are directly involved in the organization's activities and authorized by the Presidency.
- Fórum Animal collaborators cannot provide cash or equivalents to Government Agents or Partners, except if required by local law.

All records, including expense reports, related to hospitality expenses must be complete and detailed, as listed in the [Expense Reimbursement Policy](#).

Political and Social Contributions

Contributions and donations to entities or projects related to Fórum Animal's activities are permitted, provided they comply with the [Fund Transfer Policy for Affiliated Organizations](#). However, no collaborator may offer, make, or commit to contributions or charitable payments or social projects in exchange for personal benefits or outside the organization's standards.

To avoid facilitating money laundering or illicit activities, Fórum Animal conducts audits to ensure the organization's reputation, the identity of its collaborators, the nature of their activities, and their connections with other entities/affiliates.

It is expressly forbidden to make promises, donations, or political contributions on behalf of Fórum Animal or with its financial resources, in cash or otherwise, to political parties or candidates.

Other Various Benefits

Fórum Animal emphasizes that offering favorable opportunities, such as securing internships and services, contributions outside the organization's activities, lending assets, among others, to Government

Agents, Partners, Donors, Volunteers, Suppliers, Affiliates, or their relatives, may be considered bribery, subject to anti-corruption laws in the locations where Fórum Animal operates.

Collaborators should approach these situations with caution and consult their superiors, as well as the Presidency, before offering or providing such benefits to the mentioned individuals. This approach aims to mitigate negative impacts and risks to Fórum Animal's interests.

Other Prohibited Conduct

The following conduct is strictly prohibited:

- Any form of corruption, extortion, or fraud including:
 - Theft or robbery of assets, whether property of Fórum Animal or third parties (including associates, Partners, Suppliers, and Affiliates)
 - Misappropriation or diversion of resources
 - Unauthorized use of assets for personal purposes
 - Deceptive practices to induce third parties to error, such as falsifying qualifications to obtain employment/services
 - Theft, robbery, or misuse of information, confidential or not, and data, whether from Fórum Animal or third parties
 - Misappropriation of intellectual property
 - Offering, promising, or providing favors or money to Government Agents for personal or Fórum Animal's interests
 - Entering into contracts with third parties for personal benefit
 - Forging documents, reports, financial or accounting records, trademarks, or products
- Offering or accepting bribes, payoff, or any other illicit incentive
- Structuring transactions to avoid approval processes and other internal controls
- Engaging in embezzlement, smuggling, forgery, industrial espionage, or other unfair and anti-competitive practices.