

Institutional Policies



**Institutional Policies**

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CHANGE HISTORY

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1. WORD FROM THE BOARD

At Blu Electric S/A, we understand that the energy transition is not just a global trend, but an ethical, social, and environmental commitment to future generations. Our purpose is clear: to lead the electrification of urban public transport, promoting solutions that combine technological innovation, operational efficiency and socio-environmental responsibility.

We are aware that our work goes beyond the delivery of products and services: it involves building trust, strengthening governance and generating a positive impact on society. This is the foundation that underpins our sustainable growth strategy and positions us as protagonists in the transformation of mobility.

This document consolidates Blu Electric's Institutional Policies, which translate into formal commitments the values that govern our culture: integrity, transparency, quality and sustainability. Each policy presented here reflects our determination to operate in full compliance with international laws, regulations and standards, always focusing on continuous improvement and stakeholder engagement.

The Board of Executive Officers thus reaffirms its commitment to ensuring that all employees, suppliers, partners and customers understand and incorporate these guidelines into their daily practices. This is the way to ensure not only the continuity of our business, but also our effective contribution to a fairer, cleaner and more sustainable world.

Sérgio Macedo
Director – Blu Electric

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**Institutional Policies****2. OBJECTIVE**

Establish institutional guidelines that translate Blu Electric's values and commitments into its business practices, ensuring that all operations are conducted with **governance, integrity, transparency, quality and environmental responsibility**. The Institutional Policies aim to guide employees, partners and other stakeholders in the adoption of ethical conduct, in accordance with the applicable legislation and the best corporate governance practices, ensuring the sustainability of the business and society's trust in the company.

3. SCOPE

Blu Electric's Institutional Policies apply to all employees, members of the Executive Board, service providers, suppliers, business partners and other stakeholders who act on behalf of the organization or who, directly or indirectly, may impact its activities, products, services or relationships.

This scope reinforces the corporate commitment to ensure that the established guidelines are observed in all areas, processes and hierarchical levels of the company, without exceptions.

4. REFERENCES

- 4.1. **ABNT NBR ISO 37001:2017** – Anti-Bribery Management Systems.
- 4.2. **ABNT NBR ISO 37301:2021** – Compliance Management System.
- 4.3. **ISO 9001:2015** – Quality Management Systems.
- 4.4. **ABNT NBR ISO 14001:2015** – Environmental Management Systems.
- 4.5. **Law No. 12,846/2013** - Anti-Corruption Law.
- 4.6. **Law No. 6,938/1981** - National Environmental Policy.
- 4.7. **Law No. 9,605/1998** - Environmental Crimes.
- 4.8. **CONAMA Resolutions.**

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5. INSTITUTIONAL POLICIES

5.1. Quality Policy

Blu Electric seeks to offer bus electrification solutions with operational excellence, ensuring that our products and services are aligned with the expectations of customers, shareholders and society.

Main guidelines:

- Focus on the customer, on the continuous improvement of processes and the management system, ensuring their satisfaction and exceeding their expectations.
- Technological development and innovation in the electric mobility sector, with a focus on energy efficiency and sustainability.
- Qualification and training of employees, promoting competence and awareness.
- Commitment to applicable requirements and process approach to achieve consistent results.
- Evidence-based decision-making and risk and opportunity management.

5.2. Environmental Policy

Blu Electric, committed to the energy transition and sustainability in the urban mobility sector, establishes the following commitment as an essential guideline to guide its operations related to the electrification of buses and electric mobility solutions:

Commitment to Continuous Environmental Impact Assessment:

To continuously identify, assess and manage the significant environmental aspects of our activities, products and services, considering their entire life cycle, from the supply chain to the end of life.

To this end, we have adopted the following guiding principles:

- Protect the environment, preventing pollution, promoting the sustainable use of resources, acting against climate change and preserving biodiversity;
- Fully comply with applicable environmental legislation and other requirements assumed voluntarily;

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- Continuously improve the management system, seeking increasingly effective environmental performance, through measurable environmental objectives and goals.
- Identify, evaluate and control the significant environmental aspects of our activities, products and services.
- *Promote environmental awareness and employee and stakeholder engagement.*

5.3. Anti-Bribery Policy

Blu Electric, committed to business integrity and transparency, establishes:

- Expressly prohibit bribery, in any form, direct or indirect, whether in the public or private sector, including facilitation of inappropriate payments and gifts;
- Fully comply with applicable anti-bribery laws and regulations in all jurisdictions in which it operates;
- Encourage and protect the reporting of concerns, complaints or suspicions of irregularities, carried out in good faith or with reasonable conviction, through the Whistleblowing Channel, ensuring that there is no retaliation or discrimination against the whistleblower;
- Promote the continuous improvement of the Anti-Bribery Management System, ensuring its effectiveness and adequacy in the face of changes in internal and external context, as well as complying with its requirements through regular assessments and audits;
- Provide regular training and awareness of bribery risks for all employees.
- Conduct proper due diligence of business partners and associated third parties.

5.4. Compliance Policy

Committed to corporate compliance, Blu Electric adopts governance practices that reinforce integrity, ethics and transparency; To this end, it establishes:

- Ensure that all processes meet applicable laws, regulations, and standards, through continuous monitoring and periodic evaluations
- Promote a culture of integrity at all organizational levels.
- Establish internal controls, mechanisms for preventing and responding to deviations, based on the assessment of compliance risks.
- Maintain clear, accessible, and timely communication with all stakeholders.

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- *Ensure the independence and autonomy of the compliance function within the organization.*

6. GENERAL PROVISIONS

6.1. Compliance Officer Authority

Blu Electric determines the role of Compliance Officer, responsible for monitoring the integrity, compliance and effectiveness of the Integrated Management System, has adequate authority, independence and autonomy, with direct and unrestricted access to the Executive Board.

The Compliance Officer has the competence to:

- Oversee the design, implementation, monitoring and continuous improvement of the Anti-Bribery, Compliance, Quality and Environmental management systems;
- Provide technical advice and guidance to employees, managers and service providers regarding compliance with policies and controls;
- Request information, propose adjustments, recommend corrective and preventive actions and, when necessary, escalate situations of integrity risk or non-compliance directly to the Executive Board;
- Act independently, free of any conflict of interest, having sufficient resources (human, technological and financial) for the effective performance of its duties.

6.2. Consequences of Non-Compliance with Institutional Policies

Failure to comply with Blu Electric's Institutional Policies constitutes a serious violation of corporate principles and the Integrated Management System, and is subject to the following consequences, depending on the seriousness of the occurrence and the applicable legislation:

- Internal disciplinary measures: warning, suspension or dismissal of the offending employee, in accordance with the CLT and the company's Code of Conduct;
- Contractual measures: termination of contracts, application of penalties provided for in contractual clauses or disaccreditation of suppliers and partners;

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- Civil liability: indemnities and reparations arising from losses or damages caused to third parties or the organization;
- Administrative liability: sanctions applicable by regulatory and inspection bodies, including fines, operational restrictions, and loss of licenses;
- Criminal liability: application of penalties provided for by law for illicit practices, including bribery, fraud, corruption, environmental crimes or other infractions provided for in Brazilian and international law.

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**Institutional Policies****7. DEFINITIONS**

- 7.1. Institutional Policies:** Set of strategic guidelines established by the Executive Board, which express Blu Electric's values, principles and commitments on topics essential to its performance, such as ethics, integrity, quality, sustainability and corporate governance.
- 7.2. Compliance:** Compliance of Blu Electric's activities, processes and decisions with legal, regulatory, contractual and internal standards.
- 7.3. Bribery:** Offer, promise, solicitation or receipt of undue advantage, financial or not, with the purpose of influencing decisions or obtaining illicit benefits in business relationships, whether with public or private entities.
- 7.4. Undue Advantage:** Any benefit, financial or otherwise, not legitimate or legal, intended to improperly influence decisions or conduct.
- 7.5. Quality:** Ability to provide products and services that consistently meet customer requirements, regulatory requirements, and standards of continuous improvement, while ensuring satisfaction and reliability.
- 7.6. Environmental Management:** Set of practices, processes and controls implemented by Blu Electric to prevent pollution, reduce environmental impacts and ensure the sustainable use of natural resources, in accordance with current environmental legislation and standards.
- 7.7. Stakeholders:** Individuals or organizations that may affect, be affected, or perceived to be affected by Blu Electric's activities, products, or services, including employees, customers, suppliers, business partners, regulators, the community, and shareholders.
- 7.8. Board of Directors:** Group of executives responsible for defining strategies, approving policies and ensuring the necessary resources for the implementation and maintenance of management systems at Blu Electric.
- 7.9. Whistleblowing Channel:** Official and confidential tool made available by Blu Electric so that employees and third parties can report, anonymously or identified, situations of suspected bribery, fraud, non-compliance with rules or unethical conduct.
- 7.10. Continuous Improvement:** Recurring activity to increase the performance of management systems.
- 7.11. Non-Compliance:** Failure to meet a requirement.
- 7.12. Risk:** The effect of uncertainty on organizational objectives.